

LEGAL & GENERAL ASSURANCE SOCIETY LIMITED.

Head Office:

10, Fleet Street, London, E.C.4.

Near Temple Bar.

Estd.



1836.

Trustees

THE RIGHT HON. SIR ARTHUR CHANNELL.
THE RIGHT HON. LORD BLANESBURGH.
ROMER WILLIAMS, Esq., D.L., J.P.
CHARLES P. JOHNSON, Esq., J.P.

Subscribed Capital - - - £1,000,000
Paid-up Capital - - - £160,000
Assets exceed - - - £15,500,000

ALL CLASSES OF INSURANCE
TRANSACTIONED, EXCEPT MARINE.

General Manager:

W. A. WORKMAN, F.I.A

The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, SEPTEMBER 13, 1924.

ANNUAL SUBSCRIPTION, PAYABLE IN ADVANCE.

£2 12s.; by Post, £2 14s.; Foreign, £2 16s.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

GENERAL HEADINGS.

CURRENT TOPICS	929	CASES IN BRIEF	935
THE LATE MR. JUSTICE BAILHACHE ..	932	NEW RULES	936
MISTAKE IN CONNECTION WITH CON-		SOCIETIES	941
TRACTS FOR THE SALE OF LAND ..	933	STOCK EXCHANGE PRICES OF CERTAIN	
THE TAXATION OF RECORDERS' ..	934	TRUSTEE SECURITIES	942
SALARIES	934	LEGAL NEWS	943
THE PRINCE AND HIGH STEWARD OF		WINDING-UP NOTICES	943
SCOTLAND	935	BANKRUPTCY NOTICES	944
BOOKS OF THE WEEK	935		

Current Topics.

The Provincial General Meeting.

AMONGST THE half-dozen recognized legal functions of the year the Provincial General Meeting of The Law Society has now an unquestioned place. Indeed it is growing in importance each succeeding year. This autumn the rendezvous is Manchester, which shares with Birmingham and Liverpool the distinction of being the most typical of England's modern provincial cities. By modern cities we mean those which came into existence after the Industrial Revolution and in consequence of that unique event in the History of England. It is true that each one of the three cities we have named existed in the eighteenth century, but only as a large village in the midst of a vast rural environment; to-day each is the capital of one of the greatest of the world's "Conurbations," to use a term which town-planning experts are beginning to apply to these vast areas like Lancashire and the Black Country where every town abuts on its neighbours with scarcely the interval of a green field between them. Manchester, indeed, is not merely the most typically modern of English cities, it is also the home of a system of economic thought and practice which plays a large part in modern life. It possesses two Universities, Manchester University and the Manchester College of Technology, each empowered by Royal Charter to confer its own degrees. In its University, too, there is a very flourishing and progressive Law School. Amidst such surroundings the members of The Law Society should imbibe new ideas on the problems which confront the present-day practitioner of law.

The International Law Association.

ON MONDAY the International Law Association opened at Stockholm its thirty-third Conference. These Conferences have become of every-growing importance in the Legal History of the World; indeed, the papers read and the theories ventilated on international relations of status, property and contract have led from time to time to the general adoption of agreed reforms in many matters thus discussed by the Foreign Offices throughout Europe and America. At present these Conferences, unfortunately, although very widely attended by eminent lawyers representing the legal profession in all civilized countries, tend in the main to be confined to just two classes, namely, academic teachers of jurisprudence and barristers who have an international law practice. It seems a pity that the benefits of the Conference should not be taken advantage of by a larger number of persons—solicitors, in particular, could gain many useful hints as well as enjoy a pleasant holiday in a foreign

facts of the alleged murder, that of a coroner and that of justices in Petty Sessions. When these go on concurrently the result is very inconvenient, but there are also objections to a postponement of either enquiry until the other is finished. In these circumstances Sir HARRY POLAND, in the columns of *The Times*, 7th ult., has suggested the abolition of the coroners' inquests altogether in homicide cases, or at any rate, its suspension till the criminal proceedings have finally ended in a trial and verdict. In the case of a verdict of "Guilty," Sir HARRY points out, the cause of death will have been determined by the highest legal authority. To this the coroner would naturally direct his jury to defer. Even if the record of the conviction would not be legal evidence of the cause of death, the minimum of legal proof would be sufficient to justify the jury adopting the verdict of the criminal court. If, on the other hand, the prisoner should be acquitted, the coroner would have a free hand to pursue the matter further, but that would not often, if at all, involve calling the witnesses who had given evidence at the trial. If this suggested practice were adopted by coroners generally there would be no necessity for legislation, which other suggested remedies might necessitate.

The Royal Commissioners' Report in 1879.

IT IS FURTHER pointed out by Sir HARRY POLAND, that the Royal Commissioners, Lord BLACKBURN, Mr. Justice BARRY (a distinguished Irish Judge), Mr. Justice LUSH, and JAMES FITZJAMES STEPHEN, when they settled a Bill, codifying the criminal law of England, made a most valuable report, dated June, 1879, pointing out various defects in the criminal law, and at p. 32 of their report, state that "the proceeding upon coroners' inquisitions is a relic of times preceding the appointment of Justices of the Peace." The Commissioners were strongly of opinion that the coroner and his jury should not be allowed to return a verdict of murder or manslaughter, but that those offences should be left to be dealt with by the Justices and the Assize Court. In s. 506 it was proposed to enact that no one should be tried upon a coroner's inquisition. As the law stands, however, the coroner is bound to hold an inquest in all cases as to the cause of any violent or sudden death; but when the person is being prosecuted in a criminal court for murder or manslaughter, the question as to the cause of death is involved in the issue of the guilt or innocence of the accused. Whilst such proceedings are pending it seems superfluous, therefore, that in the intervals of the hearings before the justices the witnesses should be required to repeat their evidence before the coroner. Sir HARRY dwells on the hardships an unfortunate witness has to undergo. After having made his statement to the police, he has to attend at the office of the Director of Public Prosecutions for what is called his "proof" to be taken, so that he may be properly examined before the justices. He has to attend before them from time to time to give his evidence, and then is bound over as a witness to attend the trial. Then, having possibly to be called before the Grand Jury, he has to be present, it may be days, at the Assize Court, because, even after giving his evidence, it is necessary for him to remain till the end of the trial, in case it may be necessary to re-call him, and it is quite possible that ultimately he may be sent for by the Court of Criminal Appeal. Surely such a burden should not be aggravated by unnecessary appearances before the coroner. To say nothing of expense, such repeated attendances may cause great inconvenience, especially in the case of skilled witnesses.

Utility of the Coroners' Inquests.

THE POINTS MADE by Sir HARRY POLAND are unquestionably very strong, but they refer merely to matters of expediency, convenience and expense. The paramount interest, after all, is the protection of innocent persons accused of murder and the retention or abolition of coroners' inquests must surely be decided solely by reference to such consideration. Here conflicting opinions are expressed by persons of experience whose views are deserving of consideration. One Scots correspondent of *The*

Times considers that the coroner's inquest works out unfavourably to the accused. All will admit, he says, that nothing should be done to prejudice his case before the jury called upon to try him. But under the English system what happens is this: the accused is already a convicted man when he takes his place in the dock. The coroner's jury have heard the evidence and found him guilty of murder. If the case has attracted public attention, the jury who are to try him have, in all probability, read the evidence and made up their minds upon it. This seems weighty, but exactly the opposite view is taken by two very experienced Coroners, Dr. INGLEBY ODDIE, of Westminster, and Dr. ERNEST HUTCHINGS, the Coroner of Devon. Dr. HUTCHINGS points out that Sir HARRY POLAND has omitted one very important use of the coroner's court, namely, the protection of persons from unnecessary prosecution, which the present system affords. Take the case, unfortunately too frequent in these days, of persons killed in the streets by motor vehicles. In every such case the occurrence is carefully investigated by the coroner's jury, and if they come to the conclusion that the driver of the motor vehicle is free from any criminal negligence they say so; and in such a case no prosecution is instituted for manslaughter. If Sir HARRY POLAND's suggestion were carried out, it would be for some police official or the Director of Public Prosecutions to decide whether or not the driver of the vehicle should be put upon his trial on a charge of manslaughter. Such an accused person would be put to very heavy expense in preparing his defence, and, on being acquitted, would receive no compensation for proving his innocence, whereas an inquiry through the coroner's court would have prevented such a trial. The present system, therefore, operates to prevent innocent persons from being placed on their trial for manslaughter at the instance of one solitary official.

Lord Darling as a Journalist.

LORD DARLING has become a contributor to the columns of the daily press; a series of articles written by him on various aspects of Criminology has been appearing at somewhat infrequent and very occasional intervals in the columns of the *Evening News*. The latest of these series is entitled *Musings on Murder*, and is in form a critical review of a treatise named *Man's Judgment of Death*, recently given to the world by the Warden of Sing Sing Prison, the great penal establishment of New York. Lord DARLING, needless to say, always writes wittily, epigrammatically, in graceful and elegant English; as a critic once said in days when he was less popular with the world of successful lawyers than he now is, he writes "like a gentleman." One perhaps ought rather to say, "Like one of the Noblesse du Robe," for Lord DARLING resembles in very many ways rather a clever French judge in the decadent closing days of the Ancient Regime than a Twentieth Century Englishman. There is the same grace, the same dignity, mingled with wit, the same cynicism, the same bonhomie tinged with sarcasm, the same hardness beneath a gracious and not unkindly manner. He belongs essentially to the generation of the Rochefoucaulds and the Talleyrands—for Talleyrand was a noble as well as a Bishop before the Revolution made him a politician—and he would have gone to the Guillotine in the days of the Terror with a jest on his lips, supposing his not inconsiderable capacity for diplomacy had not availed to avert that fate by honourable means. It is not an accident that *Scintilla Juris* and *Meditations in the Tea Room* are obviously modelled on *Rochefoucauld's Pensées*. The heart and the head, as well as the literary style, are built on lines which the great French epigrammatist and the English ex-judge share in common.

Musings on Murder.

LORD DARLING's turn of mind and grace of literary style being what they are, a shrewd analyst of character could easily guess beforehand the manner in which he would deal with a book like the Warden of Sing Sing's literary venture. The Warden is a good, an earnest and a humane man, who has seen, face to face,

all the terrors of capital punishment, who knows mankind well enough to realize that the difference between evil men and righteous men is often very slight, and who feels a passionate reluctance to deprive any fellow-creature of his share in this short-lived and tragic world, unless he is absolutely convinced that capital punishment is essential to the safety of society. He examines the problem with a passionate longing to find it proved that capital punishment does not really deter; and like all such seekers he finds much evidence in favour of this view—for the evidence is not very conclusive one way or the other. It is easy for a shrewd man of the world, who looks on this sort of humanitarianism as mere soft-hearted sentiment, to point out the lurking fallacies which underlie the Warden's arguments and statistics. Naturally, Lord DARLING, who scarcely conceals his contempt for people who are soft enough to believe that criminals are fellow-sinners rather than impossible monsters, does not sympathize with the Warden's point of view, and he has little difficulty in bringing an array of arguments to demolish the Warden's entrenchments. At present most men of wide, practical experience share Lord DARLING's view that capital punishment is a deterrent. Probably this view is correct. Capital punishment, in the present state of human nature, cannot yet be safely laid aside; perhaps it never can be so. But it is impossible not to feel a generous sympathy with Quixotic, yet noble-hearted idealists like the Warden, who see the risks, but are willing to run them and to try the experiment of substitutes for the death penalty. This matter, however, is one on which the best of men hold the most conflicting opinions.

Sir Harold Smith, K.C.

ANOTHER CASUALTY of the Long Vacation has been the death of Sir HAROLD SMITH, K.C., Recorder of Blackburn. Sir HAROLD, who was only in his forty-ninth year, was a younger brother of Lord BIRKENHEAD, and sat in Parliament from 1910 to 1922 as the Conservative Member for Warrington. Sir HAROLD began life as a surveyor and valuer in Liverpool, but in 1908 relinquished that profession on entering Gray's Inn. In 1911 he was called to the Bar; in 1920 he became a bencher of his Inn, and in 1923 he took silk. He had a large and increasing practice at the Common Law Bar, where his polished oratory and dauntless fighting spirit reminded many of his more brilliant brother's earlier forensic style. In some ways the case of the two brothers has a certain resemblance to that of the two famous SCOTTS, Lord ELDON and Lord STOWELL, who added lustre to Bar and Bench in the days of George III; and the deceased K.C. was considered by some to have the more solid, if the slower, intellect—a view also sometimes expressed about Lord STOWELL in comparison with his Chancellor brother. A memorial service will be held in Gray's Inn Chapel at the beginning of Term.

The Late Mr. Justice Bailhache.

LAST Long Vacation the Supreme Court lost unexpectedly a great Master of the Rolls by the death of Lord STERNDAL; this Long has been likewise marked by the sudden death of Mr. Justice BAILHACHE. Sir CLEMENT was appointed to the High Court Bench in 1912, when a resolution had been carried in Parliament for the appointment of two additional King's Bench judges, so that he had served over a decade on the bench. During the greater part of that long period he had practically specialized as Commercial Court judge, and had taken so little part in circuit work or as presiding judge at the Old Bailey that his name and personality were not very familiar to the public at large. In the profession itself, of course, his name is a household word. His learning and shrewd acumen in commercial matters are matters of notoriety, as likewise his courage and originality, which led to the reversal of many of his decisions in the Court of Appeal, chiefly because he insisted on pushing legal principles further along novel lines of development than his colleagues were

prepared to go. It is also unnecessary to add that Sir CLEMENT was one of the now fairly numerous band of judges who commenced practice as a solicitor.

Born in 1856, the son of a Free Church minister whose family were of Channel Islands Huguenot stock, as their name sufficiently indicates to those learned in such matters, he was admitted to practice in 1877, when just twenty-one, and rapidly built up a considerable practice in Newport, Monmouthshire. He became known as an advocate in county court cases, and like many others who have built up a litigious practice in the small debt courts, he decided finally to try his fortune at the Bar. He was called at the Middle Temple in 1899, and soon acquired a leading junior practice in the Commercial Court. In 1908 he took silk, and two years later the elevation to the bench of his great forensic rivals, HAMILTON, K.C., and SCRUTTON, K.C., as they were then styled, left him the unchallenged leader in the court where they had shared a sort of dual monarchy as advocates. His untimely decease at the early age of sixty-eight will be the subject of general regret.

In an interesting obituary notice of the late learned judge, which appears in *The Times*, 9th inst., it is recalled that soon after his appointment that learned judge made very novel experiments in the conduct of criminal business, as well as other classes of cases, on circuit. He was rather given to the practice of reading the depositions—which, of course, as a general rule, contain only the case for the prosecution—and of treating them almost as if they were pleadings. He would astonish counsel for the defence, whose client had pleaded "Not guilty," by advising them to withdraw this plea on the ground that the guilt of their client was too clear to be contested! Obviously counsel in such a case are in a difficult position. If they persist with a plea of "Not guilty," the jury are hopelessly against them; yet how can they advise a client to plead "Guilty" in order to escape a heavy sentence, when he persists in saying that he is innocent! One or two strong hints of the Court of Criminal Appeal, however, were taken to heart by the late judge, and he soon abandoned this very embarrassing mode of conducting criminal trials. At the same time it is right to say that his instinct was seldom at fault in criminal cases; he was not one of those judges who are deceived by the existence of an imposing array of circumstantial evidence into assuming that the accused must necessarily be guilty; his practical good sense gave full weight to the possibilities of cumulative coincidence and of mistakes as to identity. The general tendency of Sir CLEMENT, both in criminal and in civil cases, was to try a cause as speedily as possible and to work off his list at an astonishing rate. This method has its merits and also its demerits. On the one hand, it puts an effective spoke in the wheel of that type of counsel, unhappily not at all a *rara avis*, who takes endless trivial objections to evidence, ceaseless technical points of law, and who labours the most unimportant incidents into a mountain of confusing controversy. On the other hand, speed is inconsistent with thoroughness, and the judge whose mind moves too rapidly, like the chess-player who plays too quickly, is apt to overlook much that is of value both in the evidence and in the issues of law. On the whole this method proves more useful in commercial causes than elsewhere at the Bar.

Quite a large number of first class cases were decided in the first instance by Mr. Justice BAILHACHE in the Commercial Court or elsewhere in the King's Bench Division, although he was by no means always affirmed in the Court of Appeal or the House of Lords. Most of those cases are very familiar to practitioners. In *Ingle v. Mannheim Insurance Co.*, 1915, 1 K.B. 227, he laid down an all-important test for the ascertainment whether or not a company registered in this country or abroad is an "alien enemy." The rule as regards individuals had long been settled that the test of alienage is not nationality, but the domicile of business; this rule was extended to companies by the learned judge; in other words, he disregarded altogether the local of a company's registration, and looked only to its essential

place of
In the ac
in Germ
in Engla
of decid
property
Mutual S
1918, 1
the utmo
Realm Ac
tion ship
services o
industrial
can sanc
Marine I
known d
House of
does not
to abando
in obedie
voluntari

But pe
regard of
marked t
played th
case in w
The Time
the legal
bombshel
on appeal
the view
hitherto t
from the
a contrac
directors
company
its credito
hitherto l
of a comp
had a com
members.
in these d
in the shan

Mista

4
(b) Whe
now come
has been
party has
although i

In *Godd*
generally,
may escap
a mistake
words, if b
earlier cas
ROMILLY s
this; if it
description
bond fide n
court cann
A good i
Ch. 118.
certain pro
reversion i

place of business as the test whether it was British or alien. In the actual case referred to he decided that companies registered in Germany but having branches doing independent business in England are English, not German, subjects for the purpose of deciding whether or not they can enter into contracts, possess property interests, and sue during times of war. In *China Mutual Steam Navigation Company v. The Shipping Controller*, 1918, 1 K.B. 33, the learned judge decided another point of the utmost magnitude; he held that under the Defence of the Realm Acts and Regulations, the Shipping Controller can requisition ships for war purposes, but is not entitled to compel the services of their owners; for that would be an indirect form of industrial conscription, which only an express statutory enactment can sanction. In the celebrated case of *British and Foreign Marine Insurance Co. v. Sanday*, 1916, A.C. 650, another well-known decision of Mr. Justice BAILLACHE was affirmed in the House of Lords, namely, that the exception "restraint of princes" does not involve any necessity for actual physical compulsion to abandon a voyage; it is enough if the master of the ship, in obedience to a direction amounting to an Act of State, voluntarily abandons a contemplated voyage.

But perhaps the characteristic courage, originality, and disregard of expediency or tradition in favour of strict logic, which marked the late judge's decisions, were never more clearly displayed than in one of his very latest cases, if not the very latest case in which he delivered judgment: *Lapish v. Braithwaite*, *The Times*, 30th July. Here, just two days before the close of the legal year, he delivered a judgment which has thrown a bombshell into municipal circles, and which, if not reversed on appeal, must almost certainly lead to legislation restoring the view of the law which local government practitioners had hitherto taken. For he held that the statutory disqualification from the office of municipal councillor of persons "interested" in a contract with the local authority extends to the managing directors of companies interested in such a contract. Since a company is an entity distinct from its shareholders, who are its creditors, and from its directors, who are its servants, it had hitherto been assumed, perhaps rather hastily, that directors of a company were not disqualified merely because that company had a contract with a municipal authority of which they are members. The decision has naturally caused grave inconvenience in these days when almost every householder has some interest in the shares of a company.

Mistake in Connection with Contracts for the Sale of Land.

IV.

(Continued from p. 922.)

4. Where the Mistake is unilateral (continued).

(b) *Where the other party has contributed to the mistake.*—We now come to the second heading, namely, where the mistake has been on the part of one of the parties only, but the other party has conducted or contributed to the making of the mistake, although it may be innocently and without fraud.

In *Goddard v. Jeffreys*, 1881, 86 L.T. 74, KAY, J., said, "Speaking generally, I understand the rule to be this, that the purchaser may escape from his bargain on the ground of mistake if it was a mistake to which the vendors contributed—that is, in other words, if he was misled by any act of the vendors"; and in an earlier case, *Swaisland v. Dearsley*, 1861, 29 Beav. 430, Lord ROMILLY said, "The principle upon which the court proceeds is this; if it appears upon the evidence that there was in the description of the property a matter on which a person might bona fide make a mistake, and his evidence is not disproved, this court cannot enforce specific performance against him."

A good illustration occurred in *Torrance v. Bolton*, 1873, L.R. 8 Ch. 118. In that case a man purchased at a sale by auction certain property described in the particulars of sale as "immediate reversion in fee simple." He afterwards found out that it was

provided by the conditions of sale, and they were read out in the sale-room, that the purchaser was to take the property subject to mortgages then existing thereon. The purchaser was deaf and did not hear this condition. It was held that the mortgages should have been referred to in the particulars, and, as they were not, the particulars were misleading; also that a purchaser is not bound to look at the conditions to correct a statement in the particulars, and that he was entitled to have the contract rescinded. Sir F. POLLOCK, in his book on Contracts, 15th edition, p. 530, points out that in this class of case the vendor could also be considered to have broken his contract, and that the purchaser would be entitled to say, "You offered to sell an absolute reversion in fee simple; I am not to be put off with an equity of redemption. I rescind the contract and claim back my deposit."

Another interesting case was where property was put up for sale by auction, and the particulars, with a plan attached, were available to proposed purchasers before the sale. The purchaser obtained one of these plans, and went to the property and compared it with the plan, and found on the western side an iron fence which appeared to be the boundary of the property to be sold, and therefore apparently the sale included a certain shrubbery and some trees of an enormous size and great beauty affording ornament and shelter to the residence on that side, and constituting the most attractive feature of the property. As a matter of fact, they were not included in the sale. At the hearing of the summons issued by the vendor for specific performance the purchaser swore that he was in fact misled by the plan, verified by his inspection, to believe and he did believe that the shrubbery and trees were included in the property to be sold. The Court of Appeal refused specific performance on the ground that the mistake was due to the negligence of the vendor in respect of the plan: *Denny v. Hancock*, 1871, L.R. 6 Ch. 1.

(c) *The silence of the vendor.*—Strictly speaking, the subject of this sub-heading ought to be dealt with under the heading of "Fraud," but as it is a matter so frequently connected with mistakes in contracts, it is proposed shortly to state the principle and give one or two examples.

The following remarks are not intended to refer to dealings between parties, where, from their relationship—such as trustee and *cestui que trust*, solicitor and client, etc., there is a very particular duty to disclose all that is known.

Shortly, the rule appears to be that if the silence of the vendor as to a material matter affecting the subject-matter of the contract has deceived the purchaser and has been the determining factor in inducing him to enter into the contract, and (this is vital) under the particular circumstances of the case he (the vendor) was under a duty to speak, then his silence would be a good defence, but not otherwise. For instance, a man desirous of buying land for, say, erecting a restaurant, goes to the vendor and tells him this, and the vendor, knowing as a fact that the use of the land for this purpose is prohibited by the terms of a covenant in one of the deeds, makes no reply, leaving the impression on the mind of the proposed purchaser that so far as the vendor knew there was nothing to prevent him doing so—in this case the vendor's silence would be equivalent to a direct statement to the effect of the impression which he left on the mind of the purchaser, with the result that the latter would not be held to his contract. Such silence would really amount to fraud: see *Morley v. Clavering*, 1860, 29 Beav. 84; *Re Puckett & Smith's Contract*, 1902, 2 Ch. 258. But if under similar circumstances the ultimate purchaser had not asked the opinion of the vendor or discussed the matter with him, then, notwithstanding that the vendor and the auctioneer, the agent of the vendor, both knew what the purchaser wanted the property for, and also knew that the covenant would prevent him from so using it, it would be held that, on the purchaser refusing to complete on the ground that the vendor and the auctioneer ought to have given him a word of warning, there was no duty on the vendor to do this and that he would be entitled to a decree for specific performance: *Morley v. Clavering*, *ubi supra*.

On the other hand, if a vendor knows that a purchaser is under a wrong impression, and also knows that the purchaser knows he knows, it is his duty to speak and his silence will be construed as an equivalent verbal misrepresentation: *Smith v. Hughes*, 1871, L.R. 6 Q.B. 597.

But in the ordinary way, although a vendor knows that a purchaser is under a mistaken idea, there is no duty on him to correct this wrongful impression: See Fry on Specific Performance, 6th ed., para. 713. In other words, "the passive acquiescence of the vendor in the purchaser's self-deception will not, of itself, entitle the purchaser to avoid his contract": per COCKBURN, C.J., in *Smith v. Hughes*, *ubi supra*. Indeed, as stated at p. 761 of Williams' "Vendor and Purchaser," 3rd ed., vol. II: "A vendor may well sell a house which has dry rot in all the woodwork and is badly drained, to a purchaser who knows nothing of these defects, but believes to the knowledge of the vendor that the house is in good repair and well drained, yet the purchaser will not be entitled to claim the rescission of the contract; provided always that the vendor made no representation as to the quality of the thing sold, and did not actively conceal the defect." For there is no implied warranty on the mere sale of land that it is fit for any purpose: *Cheater v. Cater*, 1918, 1 K.B. 247.

(To be continued.)

The Taxation of Recorders' Salaries.

MR. JUSTICE ROWLATT, while deciding on technical grounds against the contention put forward on behalf of the Recorders' Society, in the test case of *Ricketts v. Colquhoun*, 40 T.L.R. 768, did not dispute the hardship of the Recorders' position. He felt compelled to decide, on the authority of *Cook v. Knott*, 1887, 4 T.L.R. 164; 2 Tax Cas. 246, and *Revell v. Directors of Elworthy Bros. & Co.*, 1890, 3 Tax Cas. 12, that Recorders practising at the Bar in London are not at liberty to deduct from their salaries the amount of their travelling and hotel expenses on the four occasions or thereabouts on which they visit each year the sphere of their jurisdiction; such expenses are not permissible deductions under Sched. E, r. 9, of the Income Tax Act, 1918. In the actual case, that of the Recorder of Portsmouth, there was no great hardship; this Recorder receives a salary of £250 per annum, and only claimed a right to deduct £13 5s. in order to cover the expenses referred to. But the matter is very different where many of the smaller Recorderships are concerned, especially those very distant from London, where the Recorder, as a rule, receives only a nominal salary, most or all of which is expended on fares and hotels. In such cases, the result of *Ricketts v. Colquhoun*, *supra*, as the Recorders' Society has pointed out in a memorial to the Chancellor of the Exchequer, is that the Recorders of those small boroughs will not only perform their duties without real remuneration—as in substance is the case at present—but will be taxed in addition for the privilege of thus rendering public service. Penzance, Carmarthen, Carlisle, Berwick, Wigan, and Middlesbrough, were instanced by the Society as cases where some such result would follow.

The question has been raised this year for the first time. Down to the assessment of 1923-4, Recorders were taxed under Sched. E on the net amount only of their income, after deduction of their expenses. But in the fiscal year which has just expired, this liberal interpretation of the Schedule and its Rules has been abandoned by the Inland Revenue Authorities, and assessments are now made on the gross amount of the salaries. The change has been made because the Revenue Authorities took the view, now supported by the decision of Mr. Justice Rowlatt in *Ricketts v. Colquhoun*, *supra*, that the expenses in question are not part of a Recorder's business expenses, but part of his residential expenses. He can reside at his place of jurisdiction, if he pleases, so runs the contention, and if he prefers living in London for the purposes of his professional career as a barrister or for the social amenities of such residence, then the expenses thereby incurred when he travels to and from his jurisdiction to his London residence are incurred for the purpose of his professional career as a barrister or those social amenities, and not for the purpose of performing his duty as a Recorder. In other words, they resemble the season ticket expenses of a suburban resident, not the railway fares of a commercial traveller. The former is the usual example of expenditure which cannot be deducted in arriving at the income tax assessment of earnings; the latter is an example of permissible deduction.

This contention, however, leaves out of account a number of points which were taken on behalf of the Recorders and which undeniably have very great force:—

(1) Recorders, it is true, need not in strict law reside outside the borough in which they hold their office. But in practice they must do so. They are appointed from amongst practising barristers of standing—and, of course, a Recorder could not practise in his borough without giving grave cause for scandal even if he could earn his livelihood by doing so. Moreover, as he is the Court of Appeal from the local magistrates, it is obviously undesirable that he should live and move every day amongst them. Indeed, Recorders who are King's Counsel are informed that the Lord Chancellor desires them to have chambers in London as a condition of holding that legal dignity. Were a barrister residing and practising in a borough, he would never be appointed its Recorder for very obvious reasons.

(2) Recorders, obviously, cannot come down from London (or from whatever place external to their borough they inhabit for professional purposes) without incurring hotel and travelling expenses. These, therefore, seem to be unquestionably not a part of their profits or gains at all, but a part of the expenditure necessary to earn these gains or profits. Where a professional or business man is assessed under Sched. D, he is allowed to deduct from gross receipts the expenses necessary to carry on his business or profession: *Usher's Willshire Brewery Co. v. Bruce*, 1915, A.C. 433. Where the holder of an office is assessed under Sched. E, there seems no reason why the same deductions should not be made in ascertaining the real net income as opposed to the gross income. It is true that r. 9 of Sched. E allows as deductions (of this kind) only "money wholly, exclusively, and necessarily laid out in the performance" of the Recorder's duties; but these words ought surely to be taken in a liberal and reasonable spirit.

(3) Since hitherto this deduction has always been allowed, Recorders must be deemed to have accepted their appointment from the Crown and to have had their salaries fixed on the assumption that such deductions could be made. The overruling of an inveterate practice of this kind, on which the parties have consistently acted, ought not to be attempted in case of doubt or ambiguity unless a new Income Tax Act expressly says that no such allowances are to be permitted.

The weight of these points is so great that the learned Judge naturally had much hesitation in refusing to give them the effect claimed on their behalf. In so refusing he expressly explained that his judgment was constrained by the two leading cases, *Cook v. Knott*, *supra*, and *Revell v. Elworthy*, *supra*, which he considered to be fatal to the contention advanced on behalf of the Recorders. Undoubtedly, both cases raise difficulties, but it requires to be noticed that in neither case did the taxpayer appear to put up any argument against the Crown; they are therefore really only undefended cases. The facts in each case, too, were very different from those of the Recorders.

In *Cook v. Knott*, *supra*, the taxpayer was a solicitor who practised at Worcester and lived in the suburbs of that city. He received an appointment as Clerk to the Guardians at Martley, and claimed to deduct from his gross salary as clerk the expense of travelling to and from Worcester. The court decided against the solicitor on the ground that he could have taken a residence in Martley, but because of the superior business and social advantages of Worcester, preferred to live there. Obviously such a case is almost on all fours with the familiar "Season Ticket" case which we have already referred to as the classic example of travelling expenditure incurred for other than business purposes. Indeed, Mr. Justice Hawkins, a member of the Divisional Court which decided the appeal, compared the taxpayer's case to that of a merchant who lives at Brighton for his pleasure, and practises in the City for his profit. In other words, he treated the case as on the same footing, exactly, as that of the season-ticket holder.

In *Revell v. Elworthy Brothers*, *supra*, the taxpayers were company directors who lived in various parts of England, but whose company meetings were held in Somerset. Here, again, the case was not fought. It came before Stephen and Charles, J.J., who assented without discussion to a suggestion of the Attorney-General that they were bound by *Cook v. Knott*, *supra*. This case, then, has no additional weight and adds nothing new to the authority in favour of the narrower of the two possible interpretations of the words in Rule 9: "wholly, exclusively, and necessarily" incurred. It seems clear that in each of these cases there is a great difference between the "necessity" of the expenditure, and that which Recorders incur. No Recorder would ever have been appointed as such unless he had been a barrister practising outside his borough, and unless it had been understood that he would continue so to practice.

Finally, one may draw attention to the resemblance between these cases and that of members of the House of Commons who are allowed under Sched. E, Rule 9, the expenses of travelling between their constituencies and London, whether their usual

residence neither. Exchequer decision value a case of 1921, w be granted then Ch after qu said the desired, deduct the ext member their ex and he or solic in carry living a are allo income from the ment w Attorney

The

A bo and leg History he bold use his of Scot possess entail whovev momen hand, i until it happen Prince residing of him

As a has had original known now fo strange the St House, courtes and car In 1398 Prince. the Ch Prince eldest "Princ as it ap

From abbrevi and as that la afterw boy was It was Prince older to their te except became Scotlan accessi habitur George But th George person

residence is (1) in London or (2) in the constituency, or (3) in neither. Although explanations given by Chancellors of the Exchequer in the House of Commons, of course, are not judicial decisions in any way binding on the courts, they have a certain value analogous to that of "*Contemporanea Expositio*" in the case of ancient statutes and public documents. Now on 1st June, 1921, when it was contended that the salaries of members should be exempted from income tax or that an additional sum should be granted to them for their expenses, Mr. Austen Chamberlain, then Chancellor of the Exchequer, opposed this contention, and after quoting Rules 9 and 10 of Sched. E of the Income Tax Act, said that under them the ordinary law gave members what they desired, and that without new legislation they were entitled to deduct their expenses of travelling to and from the House and the extra expenses of living in London while on their duties as members, just as business men from other towns were allowed their expenses in coming to or staying in London on business; and he continues "The professional expenses of a medical man or solicitor—his surgery or office expenses, the cost of travelling in carrying out his professional work, and the additional cost of living away from home when he is away on professional work—are allowed as deductions in the computation of his professional income for Income Tax assessment," and he read a memorandum from the Board of Inland Revenue in accordance with his statement which he said had the concurrence and approval of the Attorney-General (Hansard, 1921, Vol. 142, cols. 1095 and 1096).

The Prince and High Steward of Scotland.

A bombshell has been cast among students of constitutional and legal history by Dr. Walter Seton, the lecturer in Scottish History in the University of London. In his inaugural address, he boldly contended that the Prince of Wales should habitually use his hereditary Scottish title, that of Prince and High Steward of Scotland. This is the title which the eldest son of the King possesses at the moment of birth, for it is a hereditary dignity entailed by the law of Scotland on the heir to the Monarchy, whoever he may happen to be, and therefore vests in him the moment he is born. The title Prince of Wales, on the other hand, is not a hereditary dignity and is not assumed by the heir until it is conferred upon him by letters patent, which usually happens shortly after baptism. In Scotland, by the way, the Prince always assumes his Scots designation, and while he is residing there it is not considered correct to address him or speak of him by his English title.

ANTIQUITY OF THE SCOTTISH TITLE.

As a matter of history the Scots title for the heir to the Throne has had the most extraordinary vicissitudes. It was not the original title. Prior to 1344, a Scots heir-apparent was merely known as The Master of Stuart, it being the practice then and now for the eldest son of a Scots Baron to bear this rank, so strange to English ears. In 1344 the Earldom of Carrick fell to the Stuart family, who had already become the Scots Royal House, and it became customary for the heir to use this as a courtesy title, just as the eldest sons of English dukes, marquesses and earls employ for the same reason their father's second title. In 1398, the Dukedom of Rothesay was created and given to the Prince. It was not until 1404 that a Charter was issued under the Chancellor's seal conferring in perpetual entail the title of Prince and High Steward of Scotland, not on the King, but on his eldest son for the time being as a matter of personal right. "*Princeps et Seneschallus Scocie*" is the Latin form of the title as it appears in the old registers.

THE UNION OF THE CROWNS.

From 1404 to 1603 the Scots heirs-apparent used the title, abbreviated for courtesy purposes to Prince of Scotland, habitually and as a matter of course. But after the union of the Crowns in that latter year difficulties arose. James I had a son, who afterwards died in infancy, Henry, Prince of Scotland, and this boy was left in Scotland under the tutelage of the Earl of Mar. It was not until he came to England in 1612 that he was created Prince of Wales. But the Stuarts had a great preference for the older title and a dislike of the English one. Therefore, during their tenure of the throne, neither Wales nor Scotland were used, except in official documents. Henry soon died and his brother became known, not as Prince of Wales nor yet as Prince of Scotland, but simply as "Prince Charles." It was not until the accession of the Hanoverians that the older English title was habitually assumed. The son of George II and father of George III was created and habitually styled Prince of Wales. But the Prince Regent, George III's own son, afterwards George IV, disliked the title "Wales," and expressed a strong personal preference for "Scotland," until his Whig friends

warned him that he would risk his succession to the throne if he ventured to affront popular sentiment by assuming the latter. So strong were George IV's Scottish proclivities, however, that when he visited Scotland in 1820, he actually insisted on wearing kilts and using the Stuart tartan.

THE MODERN HISTORY OF THE TITLE.

Charles I, when Prince, not only used the title of "Prince of Scotland" whenever he visited Scotland, but actually in his official signature combined the styles by signing "Prince of Scotland and Wales." In 1688 the son born to James II was officially styled in the *Gazette* announcing his birth "Prince and Steward of Scotland": possibly this helped a little to bring about the absurd popular superstition that he was not the King's son at all but a substituted child. And Bonnie Prince Charles assumed only his Scots rank when he landed in the Highlands for the ill-fated expedition of 1745. Naturally the Hanoverians dislike the title, and it has not been revived, except in Scotland, largely owing to this historical prejudice.

Books of the Week.

Supplement to The Rent (Restrictions) Acts, 1920-1923, including the Prevention of Eviction Act, 1924. By THEODORE JOHN SOPHIAN, B.A. (Oxon). Stevens & Sons, Ltd. 2s. 6d.

The Juridical Review.—Vol. XXXVI, No. 3. W. Green & Sons, Ltd., Edinburgh. 5s.

Handbook of Foreign Legal Procedure—Legal Relations in Europe. By HEINR. A. MÖLLER, Advocate in the Supreme Court of Copenhagen, and Dr. HARRY WOLFF. Stevens & Sons, Ltd. £1.

Income Tax. A clear, concise and complete guide, written in simple language. By RONALD STAPLES, of the Inland Revenue Department. Third edition, 1924-1925. E. J. Larby, Ltd. 2s. 6d.

Law for Journalists. By CHARLES PILLEY, Barrister-at-Law, of Gray's Inn, and the Western Circuit. Sir Isaac Pitman and Sons, Ltd. 5s.

May's Parliamentary Practice. Thirteenth edition. By Sir T. LONSDALE WEBSTER, K.C.B., Clerk of the House of Commons. Butterworth & Co. 55s.

Cases in Brief.

Miscellaneous Torts.

LIABILITY FOR MARE UNDERGOING AGISTMENT: The plaintiff and defendant agisted horses in the same field under contract with the same farmer. The defendant placed a strange mare, which he had bought with a warranty that she was quiet, in a field where the plaintiff's horse was already grazing. The mare had been agisted previously with other horses without causing any trouble, and the plaintiff knew that other horses were liable to be agisted in the same field as his horse was. The mare kicked the plaintiff's horse and broke its leg, and it had to be destroyed. In an action for damages the Court of Appeal overruled a Divisional Court, and held (1) that the fact that biting or kicking might take place after the mare had been turned into the field was not enough to put the defendant in the position of an owner of a dangerous animal; (2) there was no ground for bringing this mare within the class of dangerous animals which an owner must keep at his peril, within the meaning of *Rylands v. Fletcher*, 37 L.J. Ex. 161; L.R. 3 H.L. 330; (3) there was no negligence on the part of the defendant in not notifying the plaintiff of his intention to place the mare in the same field as the plaintiff's horse, and (4) the defendant was not liable for the mere trespass of the horse: *Manton v. Brocklebank*, 1923, 2 K.B. 212; C.A.

HUSBAND'S LIABILITY FOR WIFE'S FRAUDS: In two recent cases which have reached the Court of Appeal that court has reaffirmed the old rule that, although a husband is liable for his wife's torts, where a married woman obtains credit by fraud, since the husband's liability sounds either in tort or in contract (on the ground of implied agency), the law looks to the substance of the transaction and will hold that the husband is not liable where (1) the transaction is in essence an attempt of the wife to pledge her husband's credit for necessities, and (2) the circumstances do not justify her in so doing.

The plaintiff's wife, without his knowledge (1) gave to one H an insurance policy of her husband, (2) permitted H to hand it to the defendant, (3) signed her husband's name to a notice of lien charging the policy, (4) and did these things in order to induce the defendant to lend money to H. H deposited the policy

and the notice of lien with the defendant as collateral security for a loan. In an action for the return of the policy the defendant counter-claimed against the plaintiff and his wife for damages for false and fraudulent misrepresentation by the latter that the notice of lien was valid, whereby he had been induced to lend money to H. The Court of Appeal held that the plaintiff's wife had not been guilty of such a naked tort as to make her husband liable in damages: *McNeill v. Hawes*, 1923, 2 K.B. 538.

In the second recent case, where a wife represented fraudulently that she had authority to make a contract of loan on behalf of her husband in order that she might spend the sum lent on purchase of goods for her own benefit, the Court of Appeal (affirming *BAILHACHE, J.*) held that a fraudulent representation by a wife that she has authority to make a contract on behalf of her husband is not a tort in respect of which the husband can be sued as being liable for his wife's torts: *Edwards v. Porter*, 1923, 2 K.B. 538; 67 Sol. J. 482; 358 C.A.

CONSPIRACY TO PREVENT EMPLOYMENT: A federation comprising nearly all the shipowners of this country entered into an agreement with Trade Union I that the members of the federation should employ on their ships as seamen and firemen only persons belonging to that union. The shipowners instructed their ships' officers to employ no one who did not possess this trade union membership card. The object of the agreement was to secure a supply of men who submitted to the decisions of the National Maritime Board, a body formed to establish a single source of supply of sailors and firemen controlled by employers and employed. The agreement was entered into by reason of the formation of a rival trade union called Union II, which refused to join the National Maritime Board or be bound by its decisions in trade matters. The plaintiff belonged to Union II. He failed to obtain employment on a ship as greaser because he had not the necessary card. He refused to join Union I so as to procure a membership card. Mr. Justice Sargant, distinguishing *Temperton v. Russell*, 1893, 1 Q.B. 715, and *Quinn v. Leatham*, 1901, A.C. 495, held, that as the agreement was entered into not from a malicious desire to inflict loss on an individual or class of individuals but from a desire to advance the business interests of employers and employed alike by maintaining the advantages of collective bargaining and control, it was not unlawful, and no action for conspiracy was maintainable by the plaintiff: *Reynolds v. Shipping Federation*, 1924, 1 Ch. 28.

PLEA OF JUSTIFICATION IN LIBEL ACTIONS: The jury in a libel action found (1) that the words complained of were defamatory of the plaintiff, (2) that they were true in substance and in fact, and (3) that they were not fair comment. The jury awarded the plaintiff damages, but the trial judge entered judgment for the defendant on the ground that findings (2) and (3) were inconsistent. The Court of Appeal, however, held that judgment must be entered for the plaintiff, as the findings of the jury meant that, although the words, so far as they consisted of statements of facts, were true, yet, so far as they consisted of expressions of opinion, they were unfair comment: *Stopes v. Sutherland*, 39 T.L.R. 677, C.A.

ABSENCE OF *Mala Fide* IN SLANDER: The proprietors of a music-hall, incorrectly, but *bona fide*, published of a professional pianist, that she would appear at their hall during a certain week. The result was that the plaintiff was not offered an engagement elsewhere for one night in the week which she would otherwise have been asked to accept. In an action for injurious falsehood, the Court of Appeal held that as the statement causing the damage was published *bona fide* the plaintiff could not recover: *Shapiro v. La Motta*, C.A. 40, T.L.R. 201.

DETINUE AND THE PUBLIC AUTHORITIES PROTECTION ACT: In June, 1916, a steam trawler owned by a Dutch firm, whilst on a voyage home from the Iceland fishing grounds, was seized by a British warship and brought into a British port as prize. In September, 1916, the Procurator-General agreed to the release of the vessel, together with the proceeds of her cargo, which had in the meantime been sold. In these circumstances, in 1921, an action in tort was brought by the owners of the trawler against the Procurator-General, claiming damages for the wrongful seizure and detention of the vessel and her cargo. The Procurator-General, by his answer to the claim, relied upon the provisions of s. 1 of the Public Authorities Protection Act, 1893, which is to the effect that, after the commencement of that Act, no action, prosecution, or other proceeding shall lie or be instituted in the United Kingdom against any person for any act done in pursuance or execution, or intended execution, of any Act of Parliament, or of any public duty or authority, or in respect of any alleged neglect or default in the execution of any such Act, duty or authority, unless it is commenced within six months next after the matter complained of. The President held that the Naval Prize Act, 1864, did not introduce any limits of time for proceedings in prize, properly so called,

and that the Public Authorities Protection Act, 1893, which dealt expressly with the limitation in the Act of 1864, did not operate to extend its scope, and did not apply to proceedings in prize, so that the action was in time: *The Wilhelmina*, 1923, P. 112; 67 Sol. J. 386.

LORD CAMPBELL'S ACT AND THE MEASURE OF DAMAGES: A passenger on a railway travelled under a workman's ticket which was issued on the condition that "the liability of the company under any claim to compensation for injury or otherwise is limited to a sum of £100." The passenger was killed, owing to the negligence of the railway company's servants. His widow sued under the Fatal Accidents Act, 1846, claiming damages for his death. The Court of Appeal held that the damages recoverable by the wife were not limited to the agreed sum of £100 to which her husband would have been entitled under the contract made by him in case of injury to himself: *Nunan v. Southern Railway*, 1924, 1 K.B. 223; C.A.

STATUTORY REMEDY OF DISTRESS FOR POOR RATE: In an interesting recent case the Courts have held that the Common Law conditions which hedge round the landlord's right of distress for rent do not apply *in toto* to purely statutory forms of this remedy, such as the statutory right to distrain for unpaid poor rate. The occupier of agricultural land, who had failed to pay his poor rate, and against whose goods a warrant of distress had been duly issued and executed, brought an action to recover damages from the defendant for wrongful distress levied on his goods. On 13th August, 1921, he was engaged in harvesting his corn and employing two horses and a waggon; the horses were seized and sold. He claimed that the defendants were debarred by statute from seizing and selling them. Mr. Justice McCardie held that the protection afforded by the Act of Henry 3, statute 4, in respect of "beasts that till the land," is limited to the Common Law right of distress by a landlord for rent, and does not apply to a distress for poor rate which is purely statutory, and founded on the Poor Relief Act, 1601, and like Acts of Parliament following it, which give not only the right to distrain for poor rate but the right to sell, and contain no exemption of "beasts that till the land": *McCreagh v. Cox*, 39 T.L.R. 484.

New Rules.

Supreme Court, England.

THE SUPREME COURT FEES ORDER, 1924. DATED AUGUST 20, 1924.

The Lord Chancellor, the Judges of the Supreme Court, and the Treasury, etc., concur in and consent to the following Order:—

1. The fees and percentages set out in the second column of the Schedule to this Order shall be taken in the Supreme Court and in any Court created by any commission in respect of the items set out in the first column of the said Schedule.

2. The provisions of this Order shall not apply to or affect any fees or percentages taken in respect of any of the matters following, that is to say:—

- Non-contentious probate business;
 - Any appeal in bankruptcy;
 - Any proceeding in the Lunacy or Companies Winding Up Departments of the Supreme Court;
 - The enrolment of any document;
 - Any criminal proceeding (except any proceeding on the Crown side of the King's Bench Division to which the scale contained in the said Schedule is applicable);
 - Any proceeding by any sheriff, under-sheriff, deputy-sheriff, or other officer of the sheriff;
- or any fee or percentage due or payable at or before the commencement of this Order.

3. This Order shall be deemed to be an Order amending the Supreme Court Fees Order, 1922, within the meaning of paragraphs 2 and 3 of the Companies (Supreme Court) Fees Order, 1923. Subject as aforesaid, the Supreme Court Fees Order, 1922, shall be annulled.

4. Where it appears to the Lord Chancellor that the payment of any fee specified in the Schedule to this Order would, owing to the exceptional circumstances of the particular case, involve undue hardship, the Lord Chancellor may, with the concurrence of the Treasury, reduce or remit the fee in that particular case.

5. Where by any convention entered into by His Majesty with any Foreign Power it is provided that no fee shall be required to be paid in respect of any proceedings, the fees specified in the Schedule hereto shall not be taken in respect of those proceedings.

8. The proceedings set except when

(1) The of this Or

(2) The of the ch manner Schedule

(3) An Officer of say, ever hand sta cancelling

7. The proceedi Registries of Provided

accordance stamp is re

8. In th the said Li the fees to in cash, exc (Fee No. 28

9. This 1924, and s 1924.

An order or r the Supreme Co A folio means N.B.—Where th

Comment

1. On sealing a ment of an

2. On sealing a an appeal therof

3. On sealing a filing a copy

4. On sealing a summons of

5. On sealing a amended or

6. On sealing a copy thereo

Note.—N

7. On sealing a petition in

8. On sealing a petition in

9. On sealing a petition in

Note.—F

10. On sealing a petition in

Note.—N

11. On sealing a petition in

Note.—N

12. On sealing a petition in

Note.—N

13. On sealing a petition in

Note.—N

14. On sealing a petition in

Note.—N

15. On sealing a petition in

Note.—N

16. On sealing a petition in

Note.—N

17. On sealing a petition in

Note.—N

18. On sealing a petition in

Note.—N

19. On sealing a petition in

Note.—N

20. On sealing a petition in

Note.—N

21. On sealing a petition in

Note.—N

22. On sealing a petition in

Note.—N

23. On sealing a petition in

Note.—N

24. On sealing a petition in

Note.—N

25. On sealing a petition in

Note.—N

26. On sealing a petition in

Note.—N

27. On sealing a petition in

Note.—N

28. On sealing a petition in

Note.—N

29. On sealing a petition in

Note.—N

30. On sealing a petition in

Note.—N

31. On sealing a petition in

Note.—N

32. On sealing a petition in

Note.—N

8. The following provisions shall apply in respect of the proceedings set out in the first column of the Schedule to this Order, except where such proceedings take place in a District Registry:—

(1) The fees to be taken in accordance with the provisions of this Order shall be taken by stamps.

(2) The stamps used for denoting the said fees shall be of the character, and be applied or otherwise dealt with in the manner prescribed in the third and fourth columns of the Schedule to this Order.

(3) Any adhesive stamp shall be cancelled by the proper Officer of the Supreme Court in manner following, that is to say, every such stamp shall be defaced in indelible ink by a hand stamp bearing the word "Cancelled" and the date of cancelling.

7. The provisions of the last preceding paragraph shall apply to proceedings in the Liverpool, Manchester and Ipswich District Registries of the High Court:

Provided that in the said Ipswich District Registry, where in accordance with the provisions of the Schedule an impressed stamp is required to be used, an adhesive stamp shall be used.

8. In the District Registries of the High Court other than the said Liverpool, Manchester and Ipswich District Registries, the fees to be taken in accordance with this Order shall be taken in cash, except the fees payable on setting down a cause or matter (Fee No. 28), which may be taken in adhesive stamps or in cash.

9. This Order may be cited as the Supreme Court Fees Order, 1924, and shall come into operation on the 12th day of October, 1924.

SCHEDULE OF FEES.

An order or rule referred to by number means the Order or Rule so numbered in the Rules of the Supreme Court.

A folio means a folio of 72 words.

N.B.—Where the character of the stamp to be used is not expressly mentioned in the fourth column, the stamp may either be impressed or adhesive.

SECTION I.

FEES PAYABLE IN EVERY DIVISION OF THE HIGH COURT.

First Column. Item.	Second Column. Fee.	Third Column. Document to be Stamped.	Fourth Column. Character of Stamp.
<i>Commencement of a Cause or Matter.</i>	<i>£ s. d.</i>		
1. On sealing a writ of summons for the commencement of an action and filing a copy thereof ..	1 10 0	The filed copy	Impressed.
2. On sealing an originating summons, to which an appearance is required, and filing a copy thereof ..	1 10 0	The filed copy	Impressed.
3. On sealing any other originating summons and filing a copy thereof ..	0 10 0	The filed copy	Impressed.
4. On sealing a concurrent or renewed writ of summons or a concurrent originating summons ..	0 5 0	The præcipe ..	Impressed.
5. On sealing an amended writ of summons or an amended originating summons and filing a copy thereof ..	0 5 0	The filed copy	Adhesive.
<i>Note.</i> —No fee is payable on the flat or præcipe.			
6. On presenting an originating petition (except petitions in Divorce but including petitions of right) and filing the same ..	1 10 0	The petition	Impressed.
<i>Note.</i> —For the fee payable on filing a petition in Divorce: see Fee No. 76 ..			
7. On sealing an originating notice of motion ..	2 0 0	The notice of motion.	Impressed.
<i>Note.</i> —No "setting down" fee is payable on an originating motion: see Fee No. 28.			
8. On amending an originating petition or an originating notice of motion ..	0 5 0	The amended petition or notice.	Impressed.
<i>Note.</i> —No fee is payable on the flat or præcipe.			
9. On an originating <i>ex parte</i> application			
(a) if made in Court ..	1 0 0	The affidavit	
(b) if made in Chambers ..	0 10 0	filed in support of the application.	
<i>Note.</i> —Where the applicant is directed to issue an originating summons, credit for the fee paid on the <i>ex parte</i> application is to be given against the fee payable on the summons.		The affidavit must also be stamped with the appropriate filing fee. See Fees No. 86 and 101.	
<i>Appearances.</i>			
10. On entering an appearance:— for each person ..	0 2 6	The memorandum	Impressed.
11. On amending the same ..	0 2 6	The præcipe	Impressed.
<i>Interlocutory Applications, &c.</i>			
12. On sealing a summons (including a summons for directions) or a notice under Order XXX, Rule 5, and filing the same or a copy thereof ..	0 5 0	The summons or notice.	Adhesive.
13. On filing a notice of motion (except a motion for judgment) or a case on motion where no notice is filed ..	0 10 0	The filed notice or case.	Adhesive.
14. On sealing a notice under Order XVI, Rules 48 or 55, and filing a copy thereof ..	0 10 0	The filed copy	Adhesive.
15. On bespeaking a request for the service of process or notice thereof out of the jurisdiction ..	1 0 0	The præcipe.	
16. On sealing a commission or letter of request for the examination of witnesses abroad ..	1 0 0	The præcipe.	

First Column. Item.	Second Column. Fee.	Third Column. Document to be Stamped.	Fourth Column. Character of Stamp.
17. On the examination of a witness before an officer of the Court (including the examination of a judgment debtor under Order XLII, Rule 32):— For each hour or part of an hour .. <i>Note.</i> —Where the officer is required to take the examination away from his office his reasonable travelling and other expenses are also payable. This fee does not apply to an examination before an Examiner of the Court.	<i>£ s. d.</i> 0 10 0	The order ..	Adhesive.
18. On an Application for copies of the notes of a Judge for the use of the Court of Appeal .. For the fee payable for the copies: see Fee No. 107.	0 5 0	The application	Impressed.
<i>Orders made in Chambers.</i>			
19. On entering or sealing an order as to the proceedings in a cause or matter ..	0 5 0	In the Chancery and King's Bench Divisions and in Admiralty the order.	
20. On entering or sealing an order under Order XLV or Rule 1 of Order XLVI ..	0 5 0	In Probate and Divorce: the summons or application on which the order is made.	
21. On entering or sealing any other order made in Chambers ..	0 10 0		
<i>Entry or setting down for trial or hearing in Court.</i>			
22. On setting down a cause on motion for judgment under Order XXVII, Rule 11, or Order XL, Rule 1 ..	1 0 0	The præcipe.	
23. On entering a cause for trial pursuant to an order under Order XIV, Rule 8b ..	1 0 0	The order or the filed copy of the pleadings.	
24. On entering or setting down a Probate action as a short cause ..	1 0 0	The præcipe	Adhesive.
25. On adjourning an originating summons from Chambers into Court ..	2 0 0	The summons or the sealed copy thereof.	Impressed.
26. On filing a special case and setting it down for hearing in Court ..	2 0 0	The præcipe.	
27. On setting down a point of law for hearing under Order XXV, Rule 2 ..	2 0 0	The præcipe.	
28. On entering or setting down any other cause or matter for trial or hearing or further consideration in Court except in cases:— (a) where it is otherwise provided by this Schedule. (b) where Fee No. 7 or Fee No. 40 has been paid ..	2 0 0	The præcipe or the filed copy of the pleadings.	Impressed.
<i>Judgments, decrees and orders given, directed, or made in Court.</i>			
29. On entering or sealing a judgment, decree, or order given, directed or made on the trial, hearing or further consideration of a cause or matter in Court .. And if the trial or hearing or further consideration occupies more than five hours for each additional complete hour a further fee of .. <i>Note.</i> —This fee is payable where a final judgment, decree or order is made by consent on the hearing of an interlocutory application; but in such case no "setting down" fee is payable. Where this fee has been paid on a decree nisi in a matrimonial cause, no further fee is payable on the decree absolute.	2 0 0 0 10 0	In the Chancery and King's Bench Divisions and in Admiralty:—the judgment, decree or order. In Probate and Divorce: the præcipe.	
30. On entering or sealing an order made in Court for security for costs ..	0 10 0		
31. On entering or sealing any other order made in Court ..	1 0 0		
<i>Judgments other than judgments given or directed in Court.</i>			
32. On entering or sealing a judgment pursuant to:— (a) an order or certificate made in Chambers .. (b) an order, certificate or award of an Official Referee ..	0 10 0	The judgment.	
33. On entering or sealing a judgment without an order:— (a) if the judgment does not exceed 50 <i>l.</i> .. (b) in all other cases ..	0 10 0 1 0 0	The judgment.	
34. On entering or sealing a judgment pursuant to the certificate or award of a Special Referee ..	2 0 0		
<i>Writs (see also Fees No. 70 and 148).</i>			
35. On sealing a writ of <i>subpoena ad testificandum</i> or <i>duces tecum</i> :— for each witness ..	0 2 6	The præcipe.	
36. On sealing a writ of execution (including a writ of attachment) ..	0 10 0	The præcipe.	

SECTION II.

FEES PAYABLE IN THE CHANCERY DIVISION.

1. The payment of the percentages (Fees No. 45 to 53 inclusive) is to be made at such time or times as the Court or a Judge may direct.
2. Where the payment of a percentage is postponed until after the certificate has been filed the Court or a Judge shall prescribe the document to be stamped.

3. The Court or a Judge may in any case require the party having the conduct of the proceedings to make a deposit of stamps on account of the percentages which may become payable.
4. If for any reason an account or enquiry is not completed, the party conducting the proceedings shall pay such fee as the Judge may direct.

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
37. On presenting a petition of course and filing the same	£ s. d. 0 10 0	The petition.	
38. On entering an order of course	0 10 0	The order.	
39. On presenting a petition in a cause or matter (other than a petition of course) and filing the same	1 0 0	The petition.	
On amending the same	0 5 0	The petition.	
<i>Note.</i> —No fee is payable on the flat or praecipe.			
40. On answering a petition (whether originating or in a cause or matter)	1 0 0	The petition.	
<i>Note.</i> —No "setting down" fee is payable where this fee is paid: see Fee No. 28.			
41. On filing pursuant to a statute, a special case or a scheme	1 0 0	The special case or scheme	Impressed.
42. On filing a notice of appeal to the High Court and setting the appeal down for hearing	2 0 0	The notice of appeal.	
43. On filing a memorandum of service of notice of judgment	0 10 0	The memorandum.	Adhesive.
44. On sealing a notice for attendance at Chambers on an originating summons to which an appearance is required to be entered and filing the same or a copy thereof	0 5 0	The notice or the filed copy thereof.	Adhesive.
45. On a sale of— (a) any lands or hereditaments or (b) any business (including the goodwill thereof) or (c) any chattels confirmed or approved by order or certificate— for every 100l. or fraction of 100l. of the price up to 500,000l. For the purpose of calculating the amount of this fee any sum payable out of the price to a mortgagee or other person entitled to a charge estate or interest on or in the property sold, who though consenting to or concurring in the sale is not a party to or bound by the proceedings is to be deducted from the price. If for any reason after payment of this fee the sale is not completed and the property is subsequently sold to another purchaser, credit is to be given for the fee already paid on the abortive sale against the fee payable on the completed sale; but in no case is any part of the fee paid on the abortive sale to be repaid.	0 2 0	The order or certificate.	
46. On a mortgage of— (a) any lands or hereditaments, or (b) any business (including the goodwill thereof), or (c) any chattels confirmed or approved by order or certificate— for every 100l. or fraction of 100l. of the mortgage money up to 500,000l.	0 2 0	The order or certificate.	
47. On a purchase of— (a) any lands or hereditaments, or (b) any business (including the goodwill thereof), or (c) any chattels confirmed or approved by order or certificate— for every 100l. or fraction of 100l. of the purchase money up to 500,000l. Purchase money which represents the proceeds of a sale on which Fee No. 45 has been paid or is payable is exempt from the payment of this fee.	0 2 0	The order or certificate.	
48. On a partition or exchange of any lands or hereditaments confirmed or approved by order or certificate— For every 100l. value of the property so partitioned or exchanged up to 500,000l. <i>Note.</i> —For the purpose of ascertaining the value of the property partitioned or exchanged the amount of any charge or encumbrance thereon is to be deducted.	0 2 0	The order or certificate.	
49. On taking an account of monies received by a person liable to account for the same— for every 100l. or fraction of 100l. of the amount received up to 500,000l.	0 2 0	The certificate.	
50. On taking an account of monies due to any person— for every 100l. or fraction of 100l. of the amount found due up to 500,000l. and if on taking such an account nothing is found due <i>Note.</i> —In a debenture-holders' action this fee is not payable.	0 2 0 1 0 0	The certificate.	
51. On an inquiry as to damages— for every 100l. or fraction of 100l. of the amount certified up to 500,000l.	0 2 0	The certificate.	
52. On an inquiry to ascertain the person or persons interested in any property— for every 100l. or fraction of 100l. of the value of the property up to 500,000l.	0 2 0	The certificate.	

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
<i>Note.</i> —The amount on which this fee is payable shall not include any sum on which any of the Fees No. 45 to 49 inclusive has been paid or is payable.			
53. On ascertaining pursuant to an order:— (a) the real or outstanding or undisposed of personal estate of a deceased person, or (b) any property subject to a trust, or a mortgage or charge (c) any partnership assets— for every 100l. or fraction of 100l. of the amount or value thereof up to 500,000l. The amount on which this fee is payable shall not include:— (a) any outstanding debts believed to be bad or irrecoverable; (b) any sum on which any of the Fees No. 45 to 49 inclusive or Fee No. 52 has been paid or is payable; but shall include all sums paid after the commencement of the proceedings to creditors or to persons beneficially interested.	£ s. d. 0 2 0	The certificate.	
54. On settling a scheme:— (a) for the management of a charity; or where the amount involved does (b) not exceed £1,000	2 0 0	The certificate, or if there is no certificate the order confirming the scheme.	
55. On settling any other scheme	5 0 0		
56. On every certificate of a Master or a District Registrar <i>Note.</i> —This fee is payable in addition to the percentages fees prescribed above.	0 10 0	The certificate.	
57. On signing, settling, or approving an advertisement	0 10 0	The draft advertisement.	
58. On settling a lodgment schedule for payment into Court of purchase money or a balance of account	0 5 0	The schedule.	
59. (a) On referring a bill of costs to a Taxing Master from Chambers without an order (b) On assessing costs for every 2l. or fraction thereof allowed	0 5 0 0 1 0	The reference.	
60. On a reference to the Conveyancing Counsel of the Court	0 10 0	The reference.	
61. On settling a deed or other instrument or particulars or conditions of sale	1 0 0	The draft.	
62. On settling:— (a) a recognisance or bond (b) an undertaking in lieu of a bond	0 10 0 0 5 0	The recognisance bond or undertaking.	
63. On fixing the reserve on a sale out of Court	1 0 0	The proposed reserve.	
64. On a certificate of attendance to receive money payable in respect of a purchase or a mortgage	0 5 0	The certificate.	

SECTION III. FEES PAYABLE IN THE KING'S BENCH DIVISION.

65. On filing:— (a) a notice of appeal to the High Court or (b) a special case pursuant to a Statute or the Common Law and setting down the appeal or special case for hearing	2 0 0	The notice or special case.	
66. On an application by a Justice of the Peace (other than a Metropolitan Police Magistrate or a Stipendiary Magistrate) to take the oath of allegiance and judicial oath.	2 0 0	The oath.	
67. On sealing a notice of appeal from a Master or District Registrar to a Judge in Chambers	0 5 0	The notice.	
68. On taking a receiver's account:— (a) where the account is less than £20 (b) in every other case	0 5 0 0 10 0	The account or certificate.	
69. On a reference to a Master or District Registrar (for enquiry or trial)— for every hour or part of an hour	0 10 0	The order or certificate.	
70. On sealing:— (a) a writ of mandamus (b) any other prerogative writ	1 0 0 0 10 0	The praecipe.	

SECTION IV. FEES PAYABLE IN THE PROBATE, DIVORCE AND ADMIRALTY DIVISION.

(A) PROBATE AND DIVORCE FEES. <i>Probate.</i> 71. On sealing a subpoena under Court of Probate Act, 1858, Section 23	0 10 0	The praecipe	Adhesive
72. On depositing a script or other document in the Probate Registry for each additional script or document deposited at the same time	0 5 0 0 1 0	The praecipe or affidavit of scripts.	Adhesive
73. On settling and sealing a citation	0 10 0	The praecipe.	
74. On filing a notice of appeal to the High Court and setting the appeal down for hearing	2 0 0	The notice of appeal.	
75. On taking an account of an administrator and receiver <i>pendente lite</i> or other person liable to account:— for every 100l. or fraction of 100l. received without deducting any payments	0 2 0	The account.	

76. (a) On
(b) On
Court
77. On settling
78. On settling
79. On an
the he
for
80. On sign
vertis
81. On filing
(a) the
(b) the
82. On seal
provid
83. On filing
and set
84. On filing
(a) a c
(b) a n
85. On filing
Rule 1
86. On ente
Regist
(a) li
(b) li
On the l
default
may co
the len
If the re
for each
further
If the re
further
may co
On filing
Regist
(a) if
(b) in
87. On filing
Regist
88. On a ce
judgm
89. On lodg
decre
ment u
90. On the ap
91. On the
purch
92. On the st
for eve
prio
93. For atten
remov
And
more t
a furt
In addi
(a) wher
fees ar
(a) wher
the l
ship
(b) wher
requ
his
from
for t

Fourth
column.Character
Stamp.

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
Divorce.			
76. (a) On filing a petition	£ s. d. 0 10 0	The petition.	
(b) On amending the same	0 5 0		
77. On filing a notice of appeal to the Divisional Court and setting down the appeal for hearing	0 10 0	The notice of appeal.	
78. On settling questions for the jury	0 10 0	The draft questions.	
Probate and Divorce.			
79. On an appointment before a Registrar (except the hearing of a summons or motion):— for every hour or part of an hour	0 10 0	The praecipe.	
80. On signing, settling or approving an advertisement	0 10 0	The draft advertisement.	
81. On filing— (a) the certificate of a Registrar	0 10 0	The certificate. The minute.	
(b) the minute of a Registrar	0 5 0		
82. On sealing any document, unless otherwise provided	0 5 0	The praecipe.	
(B) ADMIRALTY FEES.			
<i>In the Admiralty Registry.</i>			
83. On filing a notice of appeal to the High Court and setting down the appeal for hearing	2 0 0	The notice of appeal.	
84. On filing— (a) a consent to release	0 10 0	The consent, notice, agreement or admission.	
(b) a notice under Order XXIX, Rules 2, 8, or 12			
(c) an agreement under Order LII, Rule 23			
(d) an admission of liability			
85. On filing a notice under Order LXVII., Rule 10	1 0 0	The notice.	
86. On entering a reference for hearing by the Registrar:— (a) in a default action	0 10 0	The praecipe	Impressed
(b) in all other cases	1 0 0		
On the hearing of the reference (except in a default action) such fee as the Registrar may consider reasonable having regard to the length and importance of the reference. If the reference occupies more than one day, for each additional day or part thereof a further fee not exceeding	15 15 0	The praecipe.	
If the reference is heard with merchants, such further fee for each merchant as the Registrar may consider reasonable	15 15 0		
On filing (except in a default action) the Registrar's Report:— (a) if the amount allowed is less than 2,000l.	1 0 0	The report.	
(b) in all other cases	2 0 0		
87. On filing any other document (including the Registrar's Report in a default action)	0 5 0	The filed document.	
88. On a certificate by the Registrar as to a judgment or order	0 10 0	The certificate.	
<i>In the Marshal's Office.</i>			
89. On lodging with the Marshal a warrant, release, decree, order, commission, or other instrument under Order LXVII, Rule 10	2 0 0	The instrument or order lodged.	
90. On the appointment and swearing of appraisers	1 0 0	The certificate of appraisement.	Impressed.
91. On the delivery of a ship or goods to a purchaser	2 0 0	Note.—These fees are paid by transfer from the proceeds in Court to the account of fees on proceedings. The Marshal's certificate of execution.	Impressed.
92. On the sale of a ship or goods:— for every 100l. or fraction of 100l. of the price	1 0 0		
93. For attending the discharge of a cargo or the removal of a ship or goods	2 0 0	The Marshal's certificate of execution.	
And if the discharge or removal occupies more than one day for each additional day, a further fee of	2 0 0		
In addition to the above fees, the following fees are also payable:— (a) where a ship or cargo is in the custody of the Marshal, the reasonable expenses of a ship keeper per day			
(b) where the Marshal (or his deputy) is required for the purpose of discharging his duty to travel more than five miles from his office, his reasonable expenses for travelling and subsistence			

SECTION V.
FEES PAYABLE ON REFERENCES TO AN OFFICIAL REFEREE.

94. On entering a reference for hearing	2 0 0	The praecipe ..	Impressed.
95. On the hearing of the reference:— for every day or part of a day	3 0 0	The praecipe ..	Impressed.
And if the hearing is in the country, subsistence allowances for the Referee and his Clerk at the rate of 2l. and 1l. respectively for each night they are absent from London and their reasonable travelling expenses are also payable. The fees, allowances, and expenses specified in this item shall be payable in advance by the party having the conduct of the case from day to day as the case proceeds.			

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
96.—(a) On a certificate of an Official Referee	£ s. d. 1 0 0	The certificate. Note.—The amount shall be noted on every office copy of certificate.	
(b) On a report or award of an Official Referee	2 0 0		

SECTION VI.
FEES PAYABLE IN THE COURT OF APPEAL.

97. On filing a notice of appeal:— (a) If the appeal is entered in an Interlocutory List	2 0 0	The notice of appeal.	
(b) If the appeal is entered in any other List	5 0 0		
98. On filing a notice of cross appeal:— (a) If the appeal is entered in an Interlocutory List	1 0 0	The notice of cross appeal.	
(b) If the appeal is entered in any other List	2 0 0		
99. On entering or sealing the order made on the hearing of the appeal:— (a) If in an Interlocutory List	1 0 0	The order.	
(b) If in any other List	2 0 0		
100. On entering or sealing any other order made by the Court of Appeal or a Judge thereof (including orders for leave to appeal and for security for costs)	1 0 0	The order.	

SECTION VII.
FEES PAYABLE ON FILING DOCUMENTS; ON SEARCHES FOR AND INSPECTIONS OF DOCUMENTS; AND FOR COPIES OF DOCUMENTS.

<i>Filing Documents.</i>			
101. On filing any document in any office of the Supreme Court (except the Admiralty Registry) unless otherwise provided by this Schedule	0 2 6	The filed document.	
Note.—This fee is not payable on filing— (a) a document already stamped with a fee prescribed in this Schedule or (b) a notice withdrawing a cause or an appeal.			

W. WHITELEY, LTD.

Auctioneers,

EXPERT VALUERS AND ESTATE AGENTS,

QUEEN'S ROAD, LONDON, W.2.

VALUATIONS FOR PROBATE,

ESTATE DUTY, SALE, INSURANCE, ETC.

AUCTION SALES EVERY THURSDAY,

View on Wednesday, in

London's Largest Saleroom.

PHONE NO.: PARK ONE (40 LINES). TELEGRAMS: "WHITELEY, LONDON."

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
The fees on filing documents in the Admiralty registry are set out in Section IV (B) ante Nos. 83 to 87.			
<i>Searches.</i>			
102. On a search for an appearance or an affidavit, and inspecting the same	0 1 0	The search ticket.	
103. On any other search including inspection for each hour or part of an hour occupied ..	0 2 6	The search ticket.	
104. For a certificate of appearance, or of a pleading, affidavit, or proceeding having been entered, filed, or taken, or of the negative thereof, unless otherwise provided ..	0 2 6	The certificate.	
105. For a certificate pursuant to Order LXI, Rules 23 or 24, other than a certificate given by the Registrar of Bills of Sale	0 10 0	The request.	
<i>Copies of Documents.</i>			
106. For an office copy :— for each folio	0 0 8	The office copy	Adhesive.
107. For a plain copy (except the printed copies mentioned in the next item) :— for each folio and if more than one copy be bespoken :— for each folio of the first copy for each folio of any additional copy	0 0 5 0 0 5 0 0 2	The copy ..	Adhesive.
108. For a printed copy of an order :— for each folio	0 0 2	The copy ..	Adhesive.
109. For examining a plain copy and marking the same as an office copy :— for each folio	0 0 3	The office copy	Adhesive.
110. For a copy in a foreign language and for a copy of a plan, map, section drawing, photograph, or diagram :— the reasonable cost thereof as certified by the officer of the Court	—	The præcipe or copy	Adhesive.

SECTION VIII. FEES PAYABLE IN THE PAY OFFICE.

111. On a certificate of the amount and description of any money, funds or securities On relating any such certificate	0 2 0 0 1 0	The request ..	Impressed.
112. On a transcript of an account for each opening, including the request therefor ..	0 2 0	The transcript.	
113. On a request to the Paymaster, Bank of England, or a Registrar of the Probate, Divorce and Admiralty Division (unless otherwise provided), for any of the following purposes: paying, lodging, transferring or depositing money, funds, or securities in Court without an order, or money in addition to the amount directed by an order to be paid in; paying out of Court any money without an order or a certificate of a taxing officer; information in writing in respect of any money, funds or securities, or any transaction in the Pay Office	0 2 0	The request ..	Impressed.
114. On a request for information respecting any money, funds, or securities to the credit of any cause or matter contained in any list prepared by the Paymaster of causes and matters to the credit of which any money, funds, or securities have not been dealt with during 15 years	0 2 6	The request.	
115. On lodgment in Court under the Trustee Act, 1890, and S.C. Funds Rule 41 (b) ..	0 5 0	The office copy of Schedule.	
116. On preparing a power of attorney	0 5 0	The power of attorney.	Impressed.
117. On a request for a certificate of the lodgment of any funds in Court :— (a) in Lunacy (b) in any other Division	0 1 0 0 2 0	The request ..	Impressed.

SECTION IX. FEES PAYABLE ON THE TAXATION OF COSTS.

118. On obtaining a reference to a Taxing Master on a document entitling the applicant to taxation or to the opinion of a Taxing Master thereon, not being a judgment or order of the Supreme Court or a request from an officer thereof or a notice of discontinuance	1 0 0	The document.	
119. On the taking of a cash account between the solicitor and his client on a taxation under the Solicitors Act, 1843, or otherwise :— for every 100 <i>l.</i> or fraction of 100 <i>l.</i> of the amounts found to have been received and paid	0 1 0	The bill.	
120. On the taxation of a bill of costs :— (a) where the amount allowed does not exceed 4 <i>l.</i> (b) where the amount allowed exceeds 4 <i>l.</i> , for every 2 <i>l.</i> or fraction thereof allowed	0 2 0 0 1 0	The bill ..	Impressed.
121. On the allowance of the result of a taxation except in the case of taxations by the Sitting Master	0 10 0	The bill.	

Note.—The Taxing Officer may in any case require the bill of costs to be stamped before taxation with the amount of fees which would be payable if the bill were allowed by him at the full amount thereof, including in cases under the Solicitors Act, 1843, the fee payable in respect of the cash account.

SECTION X. MISCELLANEOUS FEES.

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
<i>Distringas.</i>			
122.—(a) On filing a notice under Order XLVI, Rule 4 (b) On amending the same	0 10 0 0 2 6	The notice .. The amended notice	Impressed. Impressed.
<i>Registration of Judgments.</i>			
123. On a certificate of a judgment for registration in Ireland or Scotland under the Judgments Extension Act, 1868	0 10 0	The certificate.	
124. On registration of a certificate issued by an Irish or Scottish Court under that Act ..	1 0 0	The certificate.	
125. On a certificate of the entry of a satisfaction under that Act	0 2 6	The certificate.	
126. For a search in the registers of Irish and Scottish Judgments :— for each name	0 2 6	The præcipe ..	Impressed.
<i>Bills of Sale.</i>			
127.—(a) On filing a bill of sale and affidavit therewith, when the consideration (including further advances) :— (i) does not exceed 100 <i>l.</i> (ii) exceeds 100 <i>l.</i> but does not exceed 200 <i>l.</i> (iii) exceeds 200 <i>l.</i> (b) On filing under the Bills of Sale Acts, 1878 and 1882, any other document	0 5 0 0 10 0 1 0 0 0 10 0	The bill of sale	Impressed.
128. On filing an affidavit of re-registration of a bill of sale or any such other document ..	0 10 0	The affidavit.	Impressed.
129. On filing a <i>fiat</i> of satisfaction	0 5 0	The <i>fiat</i> ..	Impressed.
130. For an official certificate of the result of a search in one name in any register or index under the custody of the Registrar of bills of sale, if not for more than five folios .. for every additional folio, if included in the same certificate	0 5 0 0 0 8 0 2 0	Certificate of search.	
131. For a continuation search, if made within one calendar month of date of official certificate (the result to be endorsed on such certificate) ..	0 2 0	Certificate of search.	Impressed.
<i>Deeds of Arrangement.</i>			
132. Where the total estimated amount of property included under or the total amount of composition payable under a deed shall appear from the affidavit of the debtor not to exceed the following amounts, the fee on filing such deed shall be as under :— (a) where the property does not exceed 1,000 <i>l.</i> (b) where the property exceeds 1,000 <i>l.</i> but does not exceed 2,000 <i>l.</i> (c) where the property exceeds 2,000 <i>l.</i> but does not exceed 3,000 <i>l.</i> (d) where the property exceeds 3,000 <i>l.</i> but does not exceed 4,000 <i>l.</i> (e) where the property exceeds 4,000 <i>l.</i> (f) in every case to which the above fees do not apply	1 0 0 2 0 0 3 0 0 4 0 0 5 0 0 2 0 0	The affidavit	Impressed.
133. On every certificate, endorsed on an original deed, of the registration thereof	0 5 0	The certificate	Impressed.
134. On every copy of a deed transmitted to a County Court Registrar :— for every folio or part of a folio contained in such copy	0 0 3	The copy ..	Adhesive.
135. On every statutory declaration or notice filed in the office for registration of deeds of arrangement, pursuant to the Deeds of Arrangement Act, 1914, or the Deeds of Arrangement Rules, 1915	0 2 6	The declaration	Adhesive.
136. On searching the register (for every name inspected) and on inspecting the filed copy, including the limited extract to be taken pursuant to the Act and Rules	0 2 6	The præcipe	Impressed.
<i>Commissions, &c.</i>			
137. On sealing or issuing a commission to take oaths or affidavits in the Supreme Court ..	5 0 0	The commission or certificate.	Impressed.
138. On sealing any other commission unless otherwise provided	2 0 0	The præcipe	Impressed. In Probate Registry—adhesive.
139. On a report by a Committee of Judges on an estate bill pursuant to Standing Order of the House of Lords, No. 153	10 0 0	The report ..	Impressed.
140. On an allowance of byelaws or table of fees ..	2 0 0	The byelaws or table of fees.	Impressed.
141. On taking the acknowledgment of a deed by a married woman	1 0 0	The præcipe	Impressed.
142. On appointment of commissioners under gibe exchange	1 0 0	The præcipe ..	Impressed.
143. On an application with or without subpoena for any officer to attend as a witness, or to produce records or documents to be given in evidence (in addition to the reasonable expenses of the officer) for each day or part of a day he shall necessarily be absent from his office The officer may require a deposit of stamps on account of any further fees and a deposit of money on account of any further expenses which may probably become payable beyond the amount paid for fees and expenses on the application, and the officer or his clerk taking such deposit shall thereupon make a memorandum thereof on the application.	2 0 0	The application	

The taking and exp beyond
144. On taking attestat affidav purpose Payma the sam And there marked

145. On taking the san

146. On assign
147. On filing Control paragr Order,
148. On seal citation docum no othe

PROV

The Ma and gene forty-seco from Mon follows :—

Monday the Lord the Lady which the and the l

Tuesda welcomed Lord May Mr. Willi which wi contribut adjourn f and discus

There Hotel, at Society w 6.45 p.m. Mancheste plan of th

A recep hotel by Law Soci After the music fol Carriages

Wednes the Solic Mayor's l

The re 11 a.m., a

A spec City Org which me invited.

Arrang visita :— No. 1. Cotton S

First Column.	Second Column.	Third Column.	Fourth Column.
Item.	Fee.	Document to be Stamped.	Character of Stamp.
The officer may also require an undertaking in writing to pay any further fees and expenses which may become payable beyond the amounts so paid and deposited.	£ s. d.		
144. On taking an affidavit or an affirmation or attestation upon honour in lieu of an affidavit or a declaration, except for the purpose of receipt of dividends from the Paymaster-General, for each person making the same	0 2 0	The affidavit, affirmation, or declaration.	
And in addition thereto for each exhibit therein referred to and required to be marked	0 1 4	NOTE.—The amount of stamps should be marked on the office copy	
145. On taking a recognisance or bond or vacating the same	0 10 0	The recognisance or bond or order.	
146. On assignment of a bond	0 5 0	The assignment	
147. On filing for registration a certificate of the Controller of the Clearing Office under paragraph 1 (iv) of the Treaty of Peace Order, 1919	0 10 0	The certificate.	
148. On sealing or issuing any writ, summons, citation, notice, <i>fiat</i> , certificate or other document and filing a copy thereof where no other fee is prescribed by this Schedule.	0 5 0	The filed document.	

Societies.

The Law Society.

PROVINCIAL MEETING—DETAILED PROGRAMME OF ARRANGEMENTS.

The Manchester Law Society has issued a detailed programme and general information in connection with the forthcoming forty-second Provincial Meeting of The Law Society at Manchester from Monday, the 29th inst., to Thursday, the 2nd prox., as follows:—

RECEPTION.

Monday, 29th September, 8.30 p.m.—The Right Honourable the Lord Mayor of Manchester, Alderman W. T. Jackson, and the Lady Mayoress will hold a reception in the Town Hall, to which the President, Council and members of The Law Society, and the ladies accompanying them, are invited.

READING OF PAPERS.

Tuesday, 30th September, 10.30 a.m.—The members will be welcomed in the Lord Mayor's parlour in the Town Hall, by the Lord Mayor of Manchester. The President of The Law Society, Mr. William Henry Norton, will deliver his inaugural address, which will be followed by the reading and discussion of papers contributed by members of the Society. The meeting will adjourn for luncheon from 1.30 to 2.30 p.m., when the reading and discussion of papers will be resumed until 4.30 p.m.

BANQUET.

There will be a banquet in the Banqueting Hall, Midland Hotel, at 7.15 p.m., to be followed by music. Members of the Society will be received in the Alexandra Hall of the hotel, at 6.45 p.m., by Mr. G. H. Charlesworth, the President of The Manchester Law Society, who will preside at the banquet. A plan of the dining table may be seen at the inquiry office.

RECEPTION.

A reception will be held at 8 p.m., in the Small Ballroom of the hotel by Mrs. Taylor, sister of the President of The Manchester Law Society, to which ladies attending the meeting are invited. After the reception those desirous of hearing the speeches and music following the banquet are invited to the Banqueting Hall. Carriages may be ordered for 10.30 p.m.

SOLICITORS' BENEVOLENT ASSOCIATION.

Wednesday, 1st October.—The Annual General Meeting of the Solicitors' Benevolent Association will be held in the Lord Mayor's Parlour, Town Hall, at 10.15 a.m.

READING OF PAPERS.

The reading and discussion of papers will be continued at 11 a.m., and the business of the meeting will close at 1.30 p.m.

ORGAN RECITAL.

A special Organ Recital will be given in the Town Hall by the City Organist, Dr. J. Kendrick Pyne from 4.30 to 5.15 p.m., to which members of the Society and ladies accompanying them are invited. Admission on production of member's or lady's ticket.

VISITS TO PLACES OF INTEREST.

Arrangements have also been made for the following alternative visits:—

No. 1. To the Victoria Mills of Richard Haworth & Co., Ltd., Cotton Spinners and Manufacturers, Ordsall-lane, Salford, and

SECURITY

SHOP PROPERTY INVESTMENTS RANK AS ONE OF THE SOUNDEST OF TRUSTEE SECURITIES, WITH RETURNS OF FROM FIVE TO EIGHT PER CENT. FOLLOWING ARE PARTICULARS OF THREE ATTRACTIVE INVESTMENTS WELL WORTHY OF CONSIDERATION FOR TRUST FUNDS.

CITY THOROUGHFARE.

Freehold Ground Rent of £677 p.a. secured on modern building in an important City thoroughfare. The rack rental of these premises is over £3,000 p.a., and the price of 21½ y.p. would be accepted.

SOUTH WEST SUBURB.

Two Excellent Shop Premises, with upper parts, in a splendid trading position of a busy London suburb. The present income of over £450 p.a. rises shortly to over £500 p.a. Held for about 57 years. Price £4,500, or would be sold in two lots.

SOUTH COAST.

An Excellent Freehold Block of Shops in a leading position of a South Coast resort. The premises are let producing £750 p.a., and £10,500 would be accepted for this security.

For full particulars of the foregoing and other
REMUNERATIVE INVESTMENTS
apply to Messrs.

HILLIER, PARKER, MAY & ROWDEN,

27, MADDOX STREET, W.1.

Shop Property Specialists for over a quarter of a century.

thence to Peel Park Museum and Art Gallery, Salford, where afternoon tea will be provided by the kind invitation of the Mayor of Salford, Alderman J. P. McDougall, and the Mayoress. The party will meet in Albert-square, at 2.15 p.m., and proceed by motor char-a-banc.

No. 2. To the Locomotive Works of Beyer, Peacock & Co., Ltd., at Gorton, thence to the works of the London and North Eastern Railway Company, at Gorton Tank, and thence to the Engineering Works of Sir W. G. Armstrong, Whitworth & Co., Ltd., at Openshaw. The party will meet in Albert-square, at 2.15 p.m., and proceed by motor char-a-banc.

No. 3. To the John Rylands Library; thence to the Cathedral; and thence to Chetham's Hospital and Library. The party will meet at 2.15 p.m. at the John Rylands Library, in Deansgate. Afternoon tea will be served before leaving.

An Exhibition Tennis Match will be given by the Manchester Tennis and Racquet Club at 2.15 p.m., at their premises, 33, Blackfriars Road, Salford.

The Vice-Chancellor of the Victoria University of Manchester, Sir Henry A. Miers, will be pleased to show members and the ladies accompanying them round the University, at 4 p.m., on production of their tickets. Afternoon tea will be provided by courtesy of the Council of the University.

Mr. Arthur Bouchier will appear and his company (including Miss Kyrle Bellow) in "The Thief," at the Prince's Theatre, at 7.30 p.m. The boxes and the seats in the stalls and dress circle have been reserved by The Manchester Law Society for their guests, and plans may be seen at the inquiry office. Tickets must be produced on arrival at the theatre.

SHIP CANAL.

Thursday, 2nd October.—On this day there will be three alternative excursions, particulars of which are as follows:—

No. 1. THE MANCHESTER SHIP CANAL.—The party will leave Albert Square at 9.30 by motor char-a-banc and proceed to No. 1 Dock at Pomona. Thence, as the guests of the directors of the Manchester Ship Canal Company, they will be conveyed by motor launch down the canal as far as Runcorn, where, by invitation of the directors, luncheon will be provided at 1.15 at Bridgewater House. The launch will leave Runcorn at 2.45 p.m. and continue down the canal and the Mersey Estuary to Liverpool, arriving at Prince's Landing Stage at 4.30 p.m. Members desirous of returning to Manchester will return by train. Those desirous of returning to London or the provinces will be able to board the Liverpool expresses. By courtesy of the directors, maps and pictorial souvenirs will be supplied on the launch.

LAW REVERSIONARY INTEREST SOCIETY

LIMITED.

No. 19, LINCOLN'S INN FIELDS, LONDON, W.C.

ESTABLISHED 1853.

Capital Stock £1,00,000
 Debenture Stock £331,130

REVERSIONS PURCHASED. ADVANCES MADE THEREON.

Forms of Proposal and full information can be obtained at the Society's Office.

G. H. MAYNE, Secretary.

No. 2.—CHATSWORTH, MATLOCK BATH, HADDON HALL AND BUXTON.—The party selecting this Excursion will leave Albert Square by motor char-a-banc at 9.30 a.m., and proceed through Stockport to Disley, and so to Rowsley, at the end of Chatsworth Park, the seat of the Duke of Devonshire. Owing to the family being in residence it has not been possible to arrange for admission to the mansion and grounds, but the drive through the beautifully wooded Park is most enjoyable, and it has been truly said that the scenery seems hardly less rich than the house. A halt will next be made at Matlock Bath, where luncheon will be served at the Royal Hotel at 1.30 p.m. On returning, a halt will be made at 3.0 p.m. at Haddon Hall, which will be inspected, and at Buxton, where afternoon tea will be served at the St. Ann's Hotel at 5 p.m., after which the party will return to Manchester, arriving there, it is expected, about 7 p.m.

No. 3.—GAWSWORTH, ASTBURY AND MORETON OLD HALL.—The party making this excursion will leave Albert Square by motor char-a-banc at 9.30 a.m., and will follow the most attractive of the main outlets from the City to Wilmslow, thence through Prestbury, and a halt will be made at Gawsworth, where the Rector, the Rev. H. E. Polehampton, M.A., will conduct the visitors over the Church. Mr. Oliver Shimwell, the present owner of the Old Hall, which was the manor house of the Fyttons for centuries and was built about 1567, will show the extensive Tilting Ground adjoining. The party will next make for Astbury, passing through Congleton to Astbury, where inspection of the church will be made under the direction of the vicar, the Rev. W. C. Lucy, M.A. The next halt will be about 2 p.m. at Little Moreton Hall, where luncheon will be served on arrival and the Bishop of Derby will act as cicerone in the subsequent exploration of the hall, with its moat, gatehouse, etc. The party will return by way of Holmes Chapel, Knutsford and Altrincham to Manchester, arriving there, it is expected, about 6 p.m. A halt will be made at The Swan Hotel, Bucklow Hill, where afternoon tea will be provided at 5 p.m.

PUBLIC BUILDINGS.

In addition to the Public Buildings already mentioned, the following may be visited any day by members and the ladies accompanying them on production of member's or lady's ticket:—The City Art Gallery, Mosley Street; The Whitworth Institute Art Galleries, Oxford Road; The Manchester Municipal College of Technology, Whitworth Street; Peel Park Museum and Art Gallery, The Crescent, Salford; The Manchester Museum, Oxford Road; The Assize Courts, Strangeways; The Manchester Royal Exchange, Cross Street. (Note.—For a visit to the Royal Exchange, 2.30 p.m. on Tuesday, the 30th September, being "High Change," is specially recommended.)

GENERAL INFORMATION.

The business of the meeting will be conducted in the Lord Mayor's Parlour, in the Town Hall, Albert Square. Members have been invited by The Manchester Incorporated Law Library Society to use the Law Library in Kennedy Street, where rooms are available for reading and writing. There will be an Inquiry Office in the Town Hall, where all information can be obtained. Telegrams and letters addressed to any member c/o "Oyez," Manchester, will be taken charge of by The Solicitors' Law Stationery Society, Limited, at the Society's table in the Town Hall, or, if desired by the member, will be delivered at his address in Manchester, as supplied to the Hon. Secretary. Any member of The Law Society attending the meeting will be admitted during his visit to the privileges of honorary membership of any of the following Clubs on production of his member's card, and entering his name in the visitors' book: The Constitutional Club, St. Ann Street; The Reform Club, King Street; The Clarendon Club, Mosley Street; The Brazenose Club, Mosley Street; and The Old Rectory Club, Deansgate. The facilities of the Didsbury Golf Club, Didsbury; the North Manchester Golf Club, Higher Crumpsall; the Worsley Golf Club, Monton; the Manchester Tennis and Racquet Club, 33, Blackfriars Road, Salford; and the Manchester Swimming Club, 31, Blackfriars Road, have been placed at the disposal of any member who desires to make use of them. Members wishing to avail themselves of any of these privileges and facilities will please give notice as early as possible at the Inquiry Office, where all particulars can be obtained. The Autumn meeting of the Manchester Lawyers' Golfing Society will be held on the links of the Wilmslow Golf Club on Monday, 29th September. Members of The Law Society attending the

Provincial Meeting are cordially invited to enter for the competitions. Those proposing to do so will please notify the Hon. Sec., Mr. A. H. Goulty, 6, Brown Street, Manchester, before Saturday, 13th September, when full particulars will be forwarded. Ladies are invited to all functions except the Banquet, but no member can receive more than one lady's ticket. It is particularly requested that any member who has notified his intention to attend the meeting, or any function in connection therewith, and subsequently finds that he is unable to do so, will inform the Hon. Secretary as early as possible.

All information may be obtained prior to and during the meeting from the Hon. Secretary of The Manchester Law Society (Mr. K. H. Atkinson), at 77, King Street, Manchester, or during the meeting at the Inquiry Office, Town Hall, Manchester.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4%. Next London Stock Exchange Settlement, Thursday, 25th September.

	MIDDLE PRICE, 10th Sept.	INTEREST YIELD.
English Government Securities.		
Consols 2½%	57½	4 7 6
War Loan 5% 1929-47	101½	4 18 0
War Loan 4½% 1925-45	97½	4 12 6
War Loan 4% (Tax free) 1929-42	102½	3 18 0
War Loan 3½% 1st March 1928	96	3 12 6
Funding 4% Loan 1900-90	90½	4 9 0
Victory 4% Bonds (available at par for Estate Duty)	91½	4 7 0
Conversion 3½% Loan 1961	77½	4 10 6
Local Loans 3% 1921 or after	66½	4 10 6
India 5½% 15th January 1932	100½	5 9 0
India 4½% 1950-55	86½	5 4 0
India 3½%	65½xd	5 7 0
India 3%	55½xd	5 7 0
Colonial Securities.		
British E. Africa 6% 1940-56	111xd	5 8 0
South Africa 4% 1943-63	88½	4 10 6
Jamaica 4½% 1941-71	95	4 14 0
New South Wales 4½% 1935-45	95½	4 14 6
W. Australia 4½% 1935-65	95	4 14 6
S. Australia 3½% 1926-36	85	4 2 0
New Zealand 4½% 1944	96½	4 13 6
New Zealand 4% 1929	90	4 3 0
Canada 3% 1938	83	3 12 6
Cape of Good Hope 3½% 1929-49	80	4 7 6
Corporation Stocks.		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corp.	54	4 12 6
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corp.	65	4 12 6
Birmingham 3% on or after 1947 at option of Corp.	65	4 12 6
Bristol 3½% 1925-65	76	4 12 0
Cardiff 3½% 1935	88	3 19 6
Glasgow 2½% 1925-40	75	3 6 6
Liverpool 3½% on or after 1942 at option of Corp.	77	4 11 0
Manchester 3% on or after 1941	65	4 12 6
Newcastle 3½% irredeemable	75½	4 13 0
Nottingham 3% irredeemable	65	4 12 6
Plymouth 3% 1920-60	70	4 5 6
Middlesex C.C. 3½% 1927-47	82	4 5 6
English Railway Prior Charges.		
Gt. Western Rly. 4% Debenture	85	4 14 0
Gt. Western Rly. 5% Rent Charge	103	4 17 0
Gt. Western Rly. 5% Preference	101xd	4 19 0
L. North Eastern Rly. 4% Debenture	82½	4 17 0
L. North Eastern Rly. 4% Guaranteed	81½xd	4 18 0
L. North Eastern Rly. 4% 1st Preference	80½	4 19 6
L. Mid. & Scot. Rly. 4% Debenture	82½	4 16 6
L. Mid. & Scot. Rly. 4% Guaranteed	81½xd	4 18 0
L. Mid. & Scot. Rly. 4% Preference	80½	4 19 6
Southern Railway 4% Debenture	83	4 16 0
Southern Railway 5% Guaranteed	101	4 19 0
Southern Railway 5% Preference	99½	5 0 6

EDWARD MARCHAN London August, be receive and such Arthur Ro

Mr. Ju if it becom to Lord O

Bitter Board can bridgshin refused seized and 200 and 3 to the vil arrival of that they only beno remained

The Mi amalgama which ha argued th but were County C better inf n Londo effective will resu The orde in one an

The M "appoint London T the meas appointm in fixing a Minister the const will nomi Committe meetings these rep

Portra SOLICITO Mr. E. V Wood. c be obtain

Win

CREDITOR LIQUID

Lo J. RICHARD W. Wilkin ALDERFORD Whale, 7. KENT BACON Young, 29 THE SOUTH BURN, 4. SHEFFIELD Oct. 11. LIVERPOOL E Castle-st.

Lo MORRIS & L avenue, CO JOHN BOWEN st. Marke THE BOURN Sept. 24. mouth.

Legal News.

Dissolution.

EDWARD WARWICK WILLIAMS and ARTHUR REGINALD MARCHANT, Solicitors, 23, St. Swithin's-lane, in the City of London (Warwick, Williams & Marchant), the 31st day of August, 1923. All debts due to and owing by the said firm will be received and paid by the said Arthur Reginald Marchant, and such practice will be carried on in the future by the said Arthur Reginald Marchant [Gazette, September 5.]

General.

Mr. Justice McCardie is understood to have intimated that if it becomes necessary he will make a clear and conclusive reply to Lord Olivier's despatch concerning the Amritsar riots.

Bitter feeling in the Fen district against the Ouse Drainage Board came to a head at Haddenham, in the Isle of Ely, Cambridgeshire, last week. A smallholder, named Peacock, had refused to pay his second rate to the board, and a hay stack was seized and offered for sale. When the auctioneer arrived between 200 and 300 people pelted him with eggs. Later he was dragged to the village pond and only saved from being thrown in by the arrival of a policeman. People on the Upper Ouse, contend that they are heavily rated for drainage which, they assert, only benefits the Fen farmers. Two months ago £50,000 rates remained unpaid. Then the Ouse Drainage Board took action.

The Ministry of Health have now issued a final order for the amalgamation of the twin Matlocks, the two Derbyshire spas which have been in conflict for over thirty years. It has been argued that the two districts did not form one homogeneous whole, but were entirely separate in their interests; but the Derbyshire County Council, in the view of the Ministry of Health, were clearly better informed on the whole question than a central authority in London. It is held that the larger district would be a more effective local government unit, and that this amalgamation will result in more efficient and economical administration. The order will combine Matlock Bath and Matlock urban district in one area.

The Minister of Transport fixed the 1st inst. as the "appointed day" for bringing into operation Section 1 of the London Traffic Act, and 1st October, for the other provisions of the measure. Section 1 deals only with the constitution and appointment of the Traffic Advisory Committee, and the object in fixing an earlier date for its operation is to enable the Transport Minister to proceed at once with making rules of procedure for the constitution of joint local committees. These committees will nominate representatives of local authorities on the Advisory Committee, and it is desirable to take advantage of their first meetings, after the holiday recess, to secure the appointment of these representatives.

Portraits of the following Solicitors have appeared in the SOLICITORS' JOURNAL: Sir A. Copson Peake, Mr. R. W. Dibdin, Mr. E. W. Williamson, Sir Chas. H. Morton and Sir Kingsley Wood. Copies of the JOURNAL containing such portraits may still be obtained, price 1s.

ADMINISTRATIONS, RECEIVERSHIPS, TRUSTESHIPS, &c.
SECURITY GRANTED BYTHE
BRITISH LAW

INSURANCE COMPANY, LIMITED,

5, LOTHBURY, LONDON, E.C.2

(Branches and Agencies throughout the United Kingdom).

All Classes of Fire & Accident Business Transacted.

The Company specialises in Solicitors' Indemnity and Fidelity Guarantee Insurance, and its Bonds are accepted by all Departments of H.M. Government.

Telephone: LONDON WALL 9467 (4 lines). Telegrams: "BRITLAW, STOCK," LONDON.

Following a visit to his sister in London, Edmund George Austin, aged forty-nine, formerly a house decorator, was found lying on a seat in Victoria Park. As he appeared to be drunk he was taken to a local police station and placed in a cell. Later bail was offered to him on his own recognisances, but as it was raining he decided to remain in the cell. He was taken ill and was sent to the Hackney Infirmary, where he died. At the inquest at Hackney, Dr. W. Brander said death was due to cancer of the brain. Austin's sudden lapse into unconsciousness while in the cell was due to a dropsical condition which developed rapidly. The sister said Austin told her he was going to have a big fight which would bring him £1,000. Recording a verdict of death from natural causes, the coroner said there was no blame attaching to anyone.

Summonses preferred by Sir Thomas Lennard, of Kingswear Court, and parish churchwarden, against the vicar, the Rev. F. M. Dowland Ryan, M.C., for assault, were dismissed at Brixham (Devon) Police Court last week. The hearing extended over three hours. The decision was received with cheers by a number of parishioners in the court. It was stated on behalf of Sir Thomas Lennard that, at the request of the Archdeacon of Totnes, he posted a notice at the church on 22nd August, convening a parochial church meeting on a requisition from thirty-eight parishioners, calling on the vicar to resign. The notice was removed, and on Sunday afternoon last Sir Thomas went to the church to see the vicar about this. Sir Thomas stated that the vicar refused to have any conversation with him, and called him a fool. He, being indignant at the remark, replied "You are a cad." The vicar then gave him a forcible blow on the chest, which glanced to his chin and sent him staggering back towards the door.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STONE & SONS (LIMITED)**, 29, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality. [ADVT.]

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, September 5.

J. RICHARDSON & SONS (SHEFFIELD) LTD. Sept. 30. W. Wilkinson Organ, 6, East-parade, Sheffield. ALDERFORD MARKET HOUSE CO. LTD. Sept. 26. Arthur White, 7, Union-court, E.C. KENT BACON FACTORY LTD. Sept. 20. J. H. Bermingham Young, 29, St. Peter's-st., Canterbury. THE SOUTHWICK SHIPPING CO. LTD. Oct. 4. Leonard Bevan, 4, Lloyds-avenue, E.C.3. SHEFFIELD & DISTRICT SMALL TRADERS SUPPLY CO. LTD. Oct. 11. John Hancock, 57, Surrey-st., Sheffield. LIVERPOOL HIRING CO. LTD. Oct. 13. John Elliot, 29, South Castle-st., Liverpool.

London Gazette.—TUESDAY, September 9.

MORRIS & LISTER LTD. Oct. 11. G. A. Lister, 82, Styvechale-avenue, Coventry. JONES RODNEYHURST LTD. Sept. 30. C. W. Allen, 2, Church-st., Market Drayton. THE BOURNEMOUTH & DISTRICT BUILDERS' GUILD LTD. Sept. 24. C. R. Blissett, Waterloo-chambers, Bournemouth.

Resolutions for Winding-up
Voluntarily.

London Gazette.—FRIDAY, August 29.

Walter Lees & Co. Ltd. Frank Martin Ltd. Charles W. Goodall Ltd. Pearson & Co. (Manchester) Ltd. Macandrew Moreland & Co. Ltd. Granby Row Properties Ltd. Fraser Johnston Engineering and Ship Repairing Co. Ltd. Continental Daily Mail Ltd. J. Randaxhe Bally (Great Britain) Ltd. Alfredford Market House Co. Ltd. Craggs & Hilderley Ltd. Scot & Co. (Cornwall) Ltd. Electropeds Ltd. William Osborne Ltd. Low Temperature Development Trust Ltd. Furness Bros. & Reid Ltd. Kirk Merrington District Workmen's Club & Institute Ltd.

London Gazette.—TUESDAY, September 2.

Thorley Smith & Co. Ltd. John Sherwood & Sons Ltd. Bratts Ltd. Darlington Motor and Engineering Co. Ltd. British Ontario Mining Co. Ltd. S. Julius Ltd. S. Julius Ltd. Italian Grain & Seed Co. Ltd. Sproat, Marley & Co. Ltd. Airco Aerials Ltd. C. Shaw & Co. Ltd. T. G. Restaurants Ltd. Susan & Galbraith Ltd. Belle Box Co. Ltd.

London Gazette.—FRIDAY, September 5.

The Midland Foundries Ltd. Yare Boat Building & Yacht. Rufus Holroyd Ltd. ing Co. Ltd. B. J. Diplock Ltd. "H. B." Enterprises Ltd. Jasper Land Co. Ltd. Cooke & Segal Ltd. J. Richardson & Sons (Sheffield) Ltd. The Pennant Shipping Co. Ltd. Licensed Caterers Ltd. Jannaways Ltd. Dickson & Head Ltd. Cavanagh & Down Ltd. The Rhondia Merthyr Ernest H. Sofio Agency Ltd. Shipping Co. Ltd. H. J. Cordon & Co. Ltd. Trowbridge Steam Navigation Co. Ltd. Liverpool Hiring Co. Ltd. W. & C. Brown Ltd. Veritas Ltd.

London Gazette.—TUESDAY, September 9.

Boekbinder & Sons (London) Ltd. H. F. Butler & Co. Ltd. New Rotoplunge Pump Co. Vincent Pump & Transmitter Co. Ltd. H. P. White Ltd. Hill & Walker Ltd. J. Clad's Sons & Co. Ltd. Regal Pearl & Jewellery Co. Ltd. The Ferro-Concrete Ship Construction Co. Ltd. Louis Quatorze Ltd. Heris Farmers Direct Supply Co. Ltd. Charles Knott Ltd. Central Chambers Manchester Ltd. Cardine Ltd. Charles W. Goodall Ltd. The London & Continental Music Publishing Co. Ltd. Gorsegh Collieries Ltd. Northern Counties Printing & Typewriter Co. Ltd. The Southwick Shipping Co. Ltd. Goodwares Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—FRIDAY, September 5.

BARRATT, FRANK A., Northampton, Cycle Factor. Northampton. Pet. July 16. Ord. Sept. 1.
 BARROW, SYDNEY E., Orchard-st. High Court. Pet. April 25. Ord. Sept. 1.
 BEALES, A. and N., Essex-rd., N., Dealers. High Court. Pet. July 22. Ord. Sept. 1.
 DENNIS, ARTHUR H., Stourbridge, House Furnisher. Stourbridge. Pet. Aug. 29. Ord. Aug. 29.
 DE SANDOVAL, ADRIAN, Deanman-st. High Court. Pet. July 17. Ord. Sept. 1.
 FISH, JAMES W., Kingston-upon-Hull, Grocer. Kingston-upon-Hull. Pet. Sept. 1. Ord. Sept. 1.
 GRENVILLE, PATRICK, Shaftesbury-ave. High Court. Pet. May 17. Ord. Aug. 29.
 HEALEY, MARTHA, Brighouse, Removal Contractor. Halifax. Pet. Sept. 2. Ord. Sept. 2.
 JEFFERY, DERWENT, Pearith, Saddler. Carlisle. Pet. Sept. 3. Ord. Sept. 3.
 JEFFREYS, JOHN E., Swansea, Hay and Corn Merchant. Swansea. Pet. Sept. 1. Ord. Sept. 1.
 KELLET, THOMAS, Ulverston, Cabinet Maker. Barrow-in-Furness. Pet. Sept. 2. Ord. Sept. 2.
 KINGWOOD, JOSEPH, Market Rasen, General Dealer. Lincoln. Pet. Aug. 28. Ord. Aug. 28.
 KOPPELWITZ, BERNARD, High Holborn, Export and Import Commission Agent. High Court. Pet. Feb. 12. Ord. Sept. 3.

LERCH, JOHN C., Brixton-hill, Linoleum Merchant. High Court. Pet. July 15. Ord. Sept. 3.
 MELLON, MICHAEL J., Dentist, Holywell. Chester. Pet. Aug. 30. Ord. Aug. 30.
 MORRIS, HERBERT V., Folkestone, Fried Fish Shop Proprietor. Canterbury. Pet. Sept. 3. Ord. Sept. 3.
 MURPHY, MICHAEL, Ashton-under-Lyne, Insurance Broker. Preston. Pet. Sept. 1. Ord. Sept. 1.
 PENCHANSKY, JACOB, Hackney, Clothier. High Court. Pet. July 31. Ord. Aug. 28.
 PUTTERGILL, JOHN R., and PUTTERGILL, JOHN, South Kelsey, Haulage Contractors. Lincoln. Pet. Aug. 26. Ord. Aug. 26.
 RICE, GEORGE T. J., Walthamstow, Butcher. High Court. Pet. Sept. 1. Ord. Sept. 1.
 SEARLE, WALTER H., King William-st., Jeweller. High Court. Pet. Aug. 30. Ord. Aug. 30.
 SMITH, SIDNEY A., Altrincham, Engineer. Manchester. Pet. Sept. 1. Ord. Sept. 1.
 VERITY & SON, Blackpool, Coal Merchants. Blackpool. Pet. Aug. 21. Ord. Sept. 3.
 WATERHOUSE, WILLIAM W., Kettering, Commission Agent. Northampton. Pet. Sept. 3. Ord. Sept. 3.

London Gazette.—TUESDAY, September 9.

CHILVERS, FREDERICK, Sandiacre, Derby, Coal Merchant. Derby. Pet. Aug. 15. Ord. Sept. 4.
 GIBBS, NOAH (the younger), Bishop Sutton, near Bristol, Carrier. Bristol. Pet. Sept. 5. Ord. Sept. 5.
 HALL, JOHN E., Ilkley, Yorks, Grocer. Leeds. Pet. Sept. 4. Ord. Sept. 4.
 HOWARD, SAMUEL P., Diggie, Yorks, Farmer. Oldham. Pet. Sept. 5. Ord. Sept. 5.
 JESSUP, ARTHUR R., Westbourne, Sussex, Ladies' and Gentlemen's Outfitter. Brighton. Pet. Sept. 5. Ord. Sept. 5.

LEA, JOHN R. C., Wandsworth, Baker's Sundries. Wandsworth. Pet. Sept. 3. Ord. Sept. 4.
 LOVELL, WILFRED, Luddenden Foot, near Halifax, Dale. Halifax. Pet. Sept. 4. Ord. Sept. 4.
 MACLEWAN, J. & R., Stockton-on-Tees, Engineers. Stockton-on-Tees. Pet. July 10. Ord. Sept. 5.
 MADGEN, STEPHEN, Heaton, Newcastle-upon-Tyne, Lathes and Grindery Dealer. Newcastle-upon-Tyne. Pet. Sept. 1. Ord. Sept. 2.
 MARTIN, FRANCIS A., South Shields, House Furnisher. Newcastle-upon-Tyne. Pet. Aug. 11. Ord. Sept. 4.
 MAUND, HAROLD V., Alftwen, Pontardawe, Decorator. Neath. Pet. Sept. 4. Ord. Sept. 4.
 MONTGOMERY, JOHN W., Lincoln, Cutler. Lincoln. Pet. Sept. 5. Ord. Sept. 5.
 MORAN, ERNEST, Linden-gardens, W.12. High Court. Pet. July 9. Ord. Sept. 3.
 MURRAY, GERALD W., Ipswich, Haulage Contractor. Ipswich. Pet. Sept. 3. Ord. Sept. 3.
 RADCLIFFE, THOMAS, Hampstead, Insurance Agent. High Court. Pet. Sept. 6. Ord. Sept. 6.
 RANSHAW, VERNON G., Great Grimsby, Fish Merchant. Great Grimsby. Pet. Sept. 3. Ord. Sept. 3.
 ROUSSOS, STAMATI, Cardiff, Ship Chandler. Cardiff. Pet. Sept. 4. Ord. Sept. 4.
 SMITH, ARTHUR, Horsforth, Leeds, Metal Merchant. Leeds. Pet. Aug. 12. Ord. Sept. 3.
 STEINBERG, MYER, Leeds, Woollen Merchant. Leeds. Pet. Sept. 3. Ord. Sept. 3.
 THOMAS, ANNIE G., Maesteg, General and Fancy Dealer. Cardiff. Pet. Sept. 4. Ord. Sept. 4.
 WHEELER, KENNETH E., Hampstead, Engineer. High Court. Pet. Sept. 3. Ord. Sept. 3.

The Solicitors' Journal and Weekly Reporter.

NEW VOLUME (69) COMMENCES OCTOBER 11th, 1924.

Annual Subscription, payable in advance:

£2 12s.; by Post, £2 14s.; Foreign, £2 16s.; Single Number, 1/-

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

ORDER FORM.

1924.

Please send THE SOLICITORS' JOURNAL & WEEKLY REPORTER from _____
 until countermanded. I enclose cheque for _____, my Subscription
 for _____ months.

*. THE SOLICITORS' JOURNAL & WEEKLY REPORTER can be ordered from any date, and back numbers of the current volume can be supplied. A Specimen Copy will be sent free on application.

Cheques and Post Office Orders payable to "THE SOLICITORS' LAW STATIONERY SOCIETY, LIMITED."

Office: 104-7, FETTER LANE, LONDON, E.C.4.

TELEGRAMS: "OYEZ, FLEET, LONDON."

TELEPHONE: HOLBORN 1403.